



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jack Eisenkramer  
DOCKET NO.: 15-02250.001-R-1  
PARCEL NO.: 17-31-302-171

The parties of record before the Property Tax Appeal Board are Jack Eisenkramer, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$88,180  
**IMPR.:** \$142,332  
**TOTAL:** \$230,512

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a two-story dwelling of masonry exterior construction with 2,992 square feet of living area. The dwelling was constructed in 1950. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 483 square foot square garage. The property has a 14,354 square foot site<sup>1</sup> and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted three comparable sales. The comparables consist of two-story dwellings that were built from 1938 to 1961. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,841 to 3,324 square

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<sup>1</sup> It appears the subject's improvements are located on two parcels. P.I.N. 17-31-302-172 has an additional 3,645 square feet of land area.

feet of living area and are situated on sited that contain from 10,725 to 16,098 square feet of land area. The comparables sold from March 2014 to December 2014 for prices ranging from \$560,000 to \$650,000 or from \$181.24 to \$215.52 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$197,428.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$230,512. The subject's assessment reflects an estimated market value of \$694,732 or \$232.20 per square foot of living area including land when applying Lake County's 2015 three-year average median level of assessment of 33.18% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on four comparable sales. The comparables consist of two-story dwellings that were built from 1927 to 1949. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,212 to 3,465 square feet of living area and are situated on sites that contain from 9,027 to 13,360 square feet of land area. The comparables sold from July 2014 to November 2015 for prices ranging from \$675,000 to \$910,000 or from \$247.46 to \$342.22 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested sales for the Board's consideration. The Board gave less weight to the board of review's comparables #2 and #4 due to their smaller dwelling size or older age when compared to the subject property. The Board finds the best evidence of market value in the record to be the appellant's comparables and the board of review's comparables #1 and #3. These comparables were similar in location, age, design, dwelling size and other features. These properties sold from March 2014 to November 2015 for prices ranging from \$560,000 to \$910,000 or from \$181.24 to \$262.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$692,732 or \$232.20 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and a reduction in the assessment is not justified.



the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.