



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

APPELLANT: Nehemia Hasak
DOCKET NO.: 15-02563.001-R-1 through 15-02563.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nehemia Hasak, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-02563.001-R-1	16-34-202-017	47,162	102,218	\$149,380
15-02563.002-R-1	16-34-202-018	40,601	0	\$40,601

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 consists of a 2-story brick dwelling containing 3,090 square feet of living area. The dwelling was constructed in 1963. Features of the home include a basement with finished area, central air conditioning, a fireplace, an in-ground pool and a 506 square foot garage. The subject includes two parcels: 16-34-202-017 which contains 10,185 square feet of land plus the dwelling and 16-34-202-018 which contains 7,695 square feet of land with no improvements. The subject is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of both parcels prepared by Charles Schwarz estimating the subject property had a market value of \$515,000 or \$166.67 per square foot of living area including land as of January 1, 2015. The appraiser analyzed five comparables that sold from September 2013 through February 2015 for prices ranging from \$475,000 to \$505,000 or from

\$118.37 to \$214.82 per square foot of living area including land. These comparables are described as 2-story, split-level or tri-level brick dwellings ranging in age from 50 to 77 years of age. They range in size from 2,281 to 4,224 square feet of living area and are located a distance of .30 to 2.86 miles from the subject. After adjusting for differences with the subject in site size, living area square footage/room count, garage size and finished basements, the comparables' adjusted sale prices ranged from \$431,000 to \$549,300. The appraiser noted in the appraisal report that "Sales three, four and five are given primary consideration. Sale one is an older sale and sale two is a significantly larger home with a larger site but has a swimming pool."

Based on this evidence, the appellant requested the total assessment for both parcels be reduced to \$171,666 or a market value of approximately \$515,000 or \$166.67 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for both parcels of the subject property of \$189,981. The subject's assessment reflects a market value of \$572,577 or \$185.30 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review takes issue with the dated sale and dwelling size of comparable #1, the location of comparable #2, the proximity to the subject of comparables #4 and #5 and the adjustment factor for dwelling size.

In support of the subject's assessment, the board of review submitted information on four comparable sales. These comparables are described as 2-story brick or frame dwellings built between 1976 and 1993. They range in size from 2,560 to 3,563 square feet of living area and are located in the same neighborhood and within .68 of a mile from the subject. They feature basements with finished area, central air conditioning, fireplaces and garages that range in size from 437 to 550 square feet. These comparables sold from May through December 2014 for prices ranging from \$548,000 to \$695,000 or from \$190.29 to \$239.26 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 appellant submitted an appraisal estimating the property, including both parcels, had a market value of \$515,000 or \$166.67 per square foot of living area as of January 1, 2015. The Board gave no weight to the final opinion of market value in the appraisal report based on dissimilarities between the subject and the comparables. Comparable #1 sold in 2013, not

proximate in time to the subject's assessment date of January 1, 2015. Comparable #2 is a significantly larger home with a larger site and is located in a different neighborhood than the subject. The appraiser stated primary consideration was given to comparables #3, #4 and #5, but comparables #4 and #5 were located 1.57 and 2.86 miles from the subject, and the adjusted values of the three comparables are all higher than the value the appraiser placed on the subject on a per square foot basis. These factors undermine the credibility of the appraisal report.

The Board finds the best evidence of market value in the record to be board of review comparables. Although they are somewhat newer than the subject, these comparables were most similar to the subject in location, site size, style, dwelling size, and features. They sold from May through December 2014 for prices ranging from \$548,000 to \$695,000 or from \$190.29 to \$239.26 per square foot of living area including land. The subject's assessment reflects a market value of \$572,577 or \$185.30 per square foot of living area, land included, which is within the range of these most similar comparables on a total market value basis and below the range on a per square foot basis. Based on this evidence, the Board finds no reduction in the subject's assessment based on overvaluation is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 20, 2018



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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