



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

APPELLANT: Sue Fieldman  
DOCKET NO.: 15-03074.001-R-1  
PARCEL NO.: 16-25-303-004

The parties of record before the Property Tax Appeal Board are Sue Fieldman, 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:

**LAND:** \$113,593  
**IMPR.:** \$126,335  
**TOTAL:** \$239,928

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 two-story dwelling of brick exterior construction with 3,408 square feet of living area. The dwelling was constructed in 1955. Features of the home include a finished basement, central air conditioning, two fireplaces and a 440 square foot garage. The property has a 16,063 square foot site and 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 estimating the subject property had a market value of \$600,000 as of January 1, 2015. The appraisal was prepared by James Matthews, a certified residential real estate appraiser. In estimating the market value of the subject property the appraiser developed both the sales comparison approach to value and the cost approach.

In the cost approach to value, the appraiser estimated the subject's land value at \$300,000. The appraiser then calculated a replacement cost of \$406,680. The subject was depreciated by \$162,672 for a depreciated improvement value of \$244,008 with "as is" value of site improvements of \$50,000. The land was added back in to estimate a value for the subject property under the cost approach of \$594,008.

Under the sales comparison approach, the appraiser analyzed the sales of four comparable sales located from .09 to 1.50 miles from the subject property. The comparables consist of 1.5-story, 2-story, 3-story and 4-story dwellings that range in age from 54 to 92 years old. The dwellings had features with varying degrees of similarity when compared to the subject. Comparables #1 and #2 have swimming pools. As set forth in the appraisal, the dwellings range in size from 3,924 to 4,747 square feet of living area and are situated on sites that contain from 16,081 to 64,033 square feet of land area. The comparables sold from June 2013 to February 2015 for prices ranging from \$500,000 to \$620,000 or from \$127.42 to \$140.91 per square foot of living area including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$519,109 to \$597,240. The appellant requested the total assessment be reduced to \$199,980 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$239,928. The subject's assessment reflects an estimated market value of \$723,110 or \$212.18 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 located within .96 of a mile from the subject property. The comparables consist of two-story dwellings that were built from 1942 to 1969. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,740 to 3,230 square feet of living area and are situated on sites that contain from 9,513 to 15,689 square feet of land area. The comparables sold from July 2013 to October 2015 for prices ranging from \$671,000 to \$850,000 or from \$237.19 to \$263.16 per square foot of living area including land. The board of review submission included property record cards for the subject, its four comparable sales and the appellant's comparables.

The board of review submission also included a memo asserting that the appellant's comparables #1 and #2 were located "a significant distance" from the subject property. The memo also asserted that there are "significant differences" in dwelling size, lot size, basement and basement finish for appraisal sales #1 through #3. Property record cards were submitted to establish the data. Furthermore, a negative \$40,170 was applied twice to comparable #3 due to its larger dwelling size. 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 record contains an appraisal submitted by the appellant and information on four comparable sales provided by the board of review. The Board gives the final opinion of value found in the appraisal little weight due to lack of adjustments for dwelling design, age, and date of sale in relation to a 2015 market value date.<sup>1</sup> The Board will consider the raw sales data using the corrected information.

The Board gave less weight to the appellant's comparables #1 and #2 due to their dissimilar dwelling design and swimming pool when compared to the subject property. The Board also gave less weight to the appellant's comparables #3 and #4 due to their older age and/or 2013 sale date which is less proximate in time for the January 1, 2015 assessment date. Likewise, the Board gave less weight to the board of review's comparables #1 and #3 due to their 2013 sale dates, which are less proximate in time for the January 1, 2015 assessment date.

The Board gave most weight to the board of review comparables #2 and #4. These comparables sold more proximate in time to the assessment date and were similar to the subject in location, age, dwelling size, design, exterior construction and features. These properties sold in February 2014 and October 2015 for prices of \$739,800 and \$850,000 or \$237.19 and \$263.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$723,110 or \$212.18 per square foot of living area, including land, which falls below the best comparables in this record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the assessment is not justified.

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<sup>1</sup> The Board finds the best evidence is contained within the board of review's property record cards as they contain schematic drawings and calculations of the dwelling sizes and the appellant did not dispute this data.

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: September 22, 2017



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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