



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

APPELLANT: Karen Horwitz
DOCKET NO.: 15-04049.001-R-1
PARCEL NO.: 16-14-403-015

The parties of record before the Property Tax Appeal Board are Karen Horwitz, 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: \$154,552
IMPR.: \$70,231
TOTAL: \$224,783

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 one-story dwelling of brick construction with 2,764 square feet of living area. The dwelling was constructed in 1955. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and an attached garage with 528 square feet of building area. The property has a 30,654 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 information on three comparable sales improved with two, one-story dwellings and a two-story dwelling that ranged in size from 2,359 to 2,871 square feet of living area. The dwellings were constructed from 1950 to 1960. Two comparables have basements that are partially finished, two comparables have central air conditioning, two comparables each have one fireplace and each comparable has an attached or detached garage ranging in size from

368 to 725 square feet of building area. Two comparables were reported to have sites with 16,909 and 13,663 square feet of land area, respectively. The properties were located from 1.55 to 1.96 miles from the subject property. The sales occurred in October 2012 and May 2014 for prices ranging from \$383,500 to \$585,000 or from \$162.57 to \$203.76 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$169,912 to reflect a market value of \$509,736 or \$184.42 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,783. The subject's assessment reflects a market value of \$677,465 or \$245.10 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of brick exterior construction that ranged in size from 2,080 to 3,266 square feet of living area. The homes were constructed from 1953 to 1955. Two comparables have basements with one being partially finished, each comparable has central air conditioning, each comparable has one fireplace and three comparables have garages ranging in size from 440 to 644 square feet of building area. The comparables have sites ranging in size from 17,018 to 18,884 square feet of land area and are located from .45 of a mile to 1.44 miles from the subject property. These properties sold from June 2014 to May 2015 for prices ranging from \$550,000 to \$825,000 or from \$252.60 to \$313.59 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 has seven comparable sales submitted by the parties to support their respective positions. Less weight was given appellant's comparable #1 due to its wood siding exterior construction, which differs from the subject's brick construction, and the fact the property sold in October 2012, not proximate in time to the assessment date at issue. The Board gave less weight to appellant's comparable #3 due to its two-story design, lack of a basement, lack of central air conditioning, lack of a fireplace and its wood siding exterior construction. Less weight was given board of review sales #2 and #4 due to differences from the subject in size, the fact neither of these properties has a basement and comparable #2 has no garage. The three remaining comparables provided by the parties ranged in size from 2,229 to 3,266 square feet of living area. These properties had similar features as the subject property but each had a site that was approximately 42% to 55% smaller than the subject's site. These properties sold from May 2014 to September 2014 for prices ranging from \$383,500 to \$825,000 or from \$162.57 to \$313.59 per

square foot of living area. The comparable most similar to the subject in location sold for a price of \$699,000 or \$313.59 per square foot of living area. The subject's assessment reflects a market value of \$677,465 or \$245.10 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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.



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: August 18, 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 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.