



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

APPELLANT: Michael Rosenbloom  
DOCKET NO.: 16-03338.001-R-1  
PARCEL NO.: 16-34-112-017

The parties of record before the Property Tax Appeal Board are Michael Rosenbloom, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$81,920  
**IMPR.:** \$163,825  
**TOTAL:** \$245,745

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 2016 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 single-family dwelling of brick exterior construction. The dwelling was built in 1982 and contains 3,511 square feet of living area. Features of the home include a partially finished basement, central air-conditioning, a fireplace, and a 572-square foot attached garage. The dwelling is situated on a 21,848 square foot site and located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales located from .08 to .30 of a mile from the subject. All of the comparables have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of brick or wood siding exterior construction that are situated on sites ranging from 20,003 to 21,217 square feet of land area. The dwellings were built between 1970 and 1979 and range in size from 3,192 to 4,048 square feet of living area.

The comparables have partially finished basements, central air conditioning, one or two fireplaces, and attached garages ranging in size from 529 to 626 square feet of building area. Three of the comparables have inground pools, one of which is indoors. The comparables sold from July 2015 to June 2016 for prices ranging from \$580,000 to \$730,000 or from \$168.41 to \$206.77 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$688,086 or \$195.98 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$245,745. The subject's assessment reflects a market value of approximately \$741,089 or \$211.08 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% 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 located from .188 to .478 of a mile of the subject. All of the comparables have the same neighborhood code as the subject. The comparables consist of one, one-story and three, two-story single-family dwellings of brick or stucco exterior construction situated on sites ranging from 19,099 to 33,105 square feet of land area. The homes were built from 1964 to 1978 and range in size from 3,193 to 3,564 square feet of living area. The comparables have partially finished basements, central air-conditioning, one or two fireplaces; and garages ranging in size from 400 to 782 square feet of building area. One comparable features an inground pool and hot tub. The comparables sold from August 2014 to July 2015 for prices ranging from \$815,000 to \$855,000 or from \$231.61 to \$261.51 per square foot of living area, land included. Based on the foregoing 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 a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #4 and the board of review's comparables #3 and #4. Appellant's comparable #4 has an indoor inground pool, dissimilar to the subject. Board of review comparable #3's 2014 sale is dated and less indicative of the market value as of the subject's January 2016 assessment date. Comparable #4 is of one-story design, dissimilar to the subject's two-story design.

The Board finds that appellant's five remaining comparables and board of review comparables #1 and #2 were the most similar comparables to the subject submitted in the record. These comparables sold from April 2015 to June 2016 for prices ranging from \$580,000 to \$855,000 or from \$168.41 to \$261.51 per square foot of living area, land included. The subject's assessment

reflects an estimated market value of approximately \$741,089 or \$211.08, land included, which falls within the range established by the most similar comparable sales in the record and appears to be justified given the subject's superior age. After making adjustments for differences in the comparables when compared to the subject, 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: March 19, 2019



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michael Rosenbloom, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085