



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

APPELLANT: Susan Poeta  
DOCKET NO.: 16-04030.001-R-1  
PARCEL NO.: 16-15-419-062

The parties of record before the Property Tax Appeal Board are Susan Poeta, 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:** \$49,931  
**IMPR.:** \$246,203  
**TOTAL:** \$296,134

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 consists of a two-story dwelling of brick exterior construction with 5,030 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 1,518 square foot attached garage. The property has a 22,853 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 located from .63 of a mile to 1.15 miles from the subject property. The comparables are described as two-story dwellings of brick exterior construction ranging in size from 4,731 to 5,488 square feet of living area. The dwellings were constructed from 1989 to 2001. The comparables have a basement, with one having a finished area. Other features include central air conditioning, a fireplace and a garage

ranging in size from 764 to 864 square feet of building area. One comparable has an inground swimming pool. The comparables have site sizes of 11,499 or 30,211 square feet of land area<sup>1</sup>. The comparables sold from August 2014 to November 2015 for prices ranging from \$550,000 to \$850,000 or from \$116.25 to \$154.88 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$296,134. The subject's assessment reflects a market value of \$893,046 or \$177.54 per square foot of living area, including land, when applying 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 the subject's assessment, the board of review submitted information on four comparable sales located within .912 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,707 to 4,623 square feet of living area. The dwellings were constructed from 1988 to 2014. The comparables have a basement with a finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 441 to 834 square feet of building area. The comparables have sites ranging in size from 12,607 to 58,331 square feet of land area. The comparables sold from March 2015 to January 2016 for prices ranging from \$799,000 to \$1,230,000 or from \$189.70 to \$277.72 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted seven suggested comparable sales for consideration. The Board gave less weight to the appellant's comparable #2 based on appellant failing to submit a land size for an adequate comparative analysis. The appellant's comparable # 3 was given less weight by the Board due to its sale occurring in August 2014 which is dated and less indicative of market as of the January 1, 2016 assessment date. The Board also gave less weight to board of review comparables #1, #2 and #3. Comparable #1 has considerably larger land size, comparable #2 is younger in age and comparable #3 has considerably smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparable sale #4. The Board finds these two comparables are most similar to the subject in design, age, land size and most features. The comparables sold in June 2015 and October 2015 for prices of \$850,000 and \$1,025,000 or \$154.88 and \$221.72 per

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<sup>1</sup> The Board finds appellant failed to submit land size for comparable #2.

square foot of living area, including land. The subject's assessment reflects a market value of \$893,046 or \$177.54 per square foot of living area, including land which is supported by the most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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

Susan Poeta, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

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