



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

APPELLANT: Sandra Cooper
DOCKET NO.: 16-04261.001-R-1
PARCEL NO.: 16-21-115-026

The parties of record before the Property Tax Appeal Board are Sandra Cooper, 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: \$104,604
IMPR.: \$199,670
TOTAL: \$304,274

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 4,368 square feet of living area. The dwelling was constructed in 1995. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 575 square foot attached garage. The property is located in Highland Park, West Deerfield 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 within .82 of a mile from the subject property. The comparables are described as two-story dwellings of brick exterior construction ranging in size from 4,043 to 5,032 square feet of living area. The dwellings were constructed from 1991 to 2003. The comparables have a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 758 to 875 square feet of building area. One comparable has an inground swimming pool. The

comparables sold from September 2015 to April 2016 for prices ranging from \$550,000 to \$920,500 or from \$116.25 to \$185.51 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 \$304,274. The subject's assessment reflects a market value of \$917,593 or \$210.07 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.

The board of review submitted a Multiple Listing Service Sheet (MLS) for appellant's comparable sale #1 indicating it was a short sale that was on the market for 1,782 days.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .57 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,728 to 4,981 square feet of living area. The dwellings were constructed from 1993 to 1995. The comparables have a basement, one of which has finished area. The comparables have central air conditioning, two comparables have one or two fireplaces and each comparable has a garage ranging in size from 778 to 887 square feet of building area. The comparables sold from June 2015 to August 2016 for prices ranging from \$820,000 to \$1,200,000 or from \$219.96 to \$240.92 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 six suggested comparable sales for consideration. The Board finds appellant's comparable #1 appears to be an outlier as it is the only comparable with a considerably lower sale price in relation to the other sales contained in the record. Furthermore, this comparable was described as a short sale which calls into question the arm's length nature of the transaction. The Board also gave less weight to appellant's comparable #2 for its location in a different neighborhood as defined by the local assessor.

The Board finds the best evidence of market value to be appellant's comparable # 3 along with the board of review comparables. The Board finds these four comparables are similar in location, design, age, and most features, although, two comparables have larger dwelling sizes and two comparables have smaller dwelling sizes when compared to the subject. The comparables sold from June 2015 to August 2016 for prices ranging from \$820,000 to \$1,200,000 or from \$182.93 to \$240.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$917,593 or \$210.07 per square foot of living

area, including land, which falls within the range established by the most similar comparable sales in this record.

After considering adjustments to the comparables for differences such as dwelling size, 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

Sandra Cooper, 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