



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

APPELLANT: Marlene Kraft  
DOCKET NO.: 16-04262.001-R-1  
PARCEL NO.: 16-26-214-002

The parties of record before the Property Tax Appeal Board are Marlene Kraft, 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:** \$86,170  
**IMPR.:** \$142,334  
**TOTAL:** \$228,504

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 one-story dwelling of brick exterior construction with 2,891 square feet of living area. The dwelling was constructed in 1967. Features of the home include a full unfinished basement, central air conditioning and a 564 square foot attached garage. The property has a 17,662 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 within .75 of a mile from the subject property. The comparables are described as one-story dwellings of frame or brick exterior construction ranging in size from 2,662 to 3,020 square feet of living area. The dwellings were constructed from 1954 to 1977. The comparables have basements, two of which have finished areas. Other features include central air conditioning, one or two fireplaces and a

garage with 484 or 552 square feet of building area. The comparables have sites ranging in size from 12,127 to 19,706 square feet of land area. The comparables sold from July 2014 to April 2016 for prices ranging from \$485,000 to \$700,000 or from \$182.19 to \$231.79 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 \$228,504. The subject's assessment reflects a market value of \$689,095 or \$238.36 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 from .63 of a mile to 1.418 miles from the subject property. The comparables are improved with one-story dwellings of brick or stone exterior construction ranging in size from 2,307 to 3,364 square feet of living area. The dwellings were constructed from 1950 to 1963. Three of the comparables have a basement with a finished area. Other features include central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 840 square feet of building area. The comparables have sites ranging in size from 11,572 to 25,151 square feet of land area. The comparables sold from August 2014 to March 2016 for prices ranging from \$680,000 to \$937,500 or from \$245.24 to \$294.76 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 sale comparables for consideration. The Board gave less weight to the appellant's comparable #2 along with board of review comparables #1 and #2 due their 2014 sale dates being less proximate in time to the January 1, 2016 assessment date. The Board also gave less weight to board of review comparables #2 and #3 for having dissimilar dwelling sizes when compared to the subject. Furthermore, comparable #3 does not have a basement like the subject.

The Board finds the best evidence of market value to be appellant's comparables # 1 and #3 along with board of review comparable #4. The best comparables have sale dates ranging from March 2015 to April 2016 for prices of \$485,000 and \$937,500 or from \$182.19 to \$281.95 per square foot living area including land. The subject's assessment reflects an estimated market value of \$689,095 or \$238.36 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the

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Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

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

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