



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

APPELLANT: Sheila Eisenberg
DOCKET NO.: 16-04393.001-R-1
PARCEL NO.: 16-34-413-014

The parties of record before the Property Tax Appeal Board are Sheila Eisenberg, 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: \$78,383
IMPR.: \$48,696
TOTAL: \$127,079

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 1,285 square feet of living area. The dwelling was constructed in 1951. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 280 square foot detached garage. The property has a 19,925 square foot site that backs up to a park 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 .55 of a mile from the subject property. The comparables are described as one-story dwellings of brick exterior construction ranging in size from 1,120 to 1,311 square feet of living area. The dwellings were constructed from 1952 to 1956. Each of the comparables have a basement with finished area, central air conditioning, one comparable has a fireplace and two comparables have a garage that

contain 252 and 572 square feet of building area, respectively. The comparables have sites ranging in size from 7,717 to 10,916 square feet of land area. The comparables sold from February 2014 to December 2015 for prices ranging from \$235,000 to \$275,000 or from \$189.19 to \$209.82 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 \$127,079. The subject's assessment reflects an estimated market value of \$383,230 or \$298.23 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 three comparable sales located within .651 of a mile from the subject property. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,120 to 1,548 square feet of living area. The dwellings were constructed in 1951 or 1955. The comparables have a basement, one of which has finished area. Each of the comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage with 276 or 440 square feet of building area. The comparables have sites ranging in size from 7,481 to 10,978 square feet of land area. The comparables sold from January 2014 to June 2016 for prices ranging from \$296,000 to \$342,500 or from \$221.25 to \$264.29 per square foot of living area, including land.

The board of review also submitted an aerial map of the subject site showing the subject backs up to a park. 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 gave less weight to appellant's comparable #3 and board of review comparable #1 due to their dated sales in January and February 2014 being less proximate in time to the subject's January 1, 2016, assessment date.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 along with board of review comparables #2 and #3. The Board finds these comparables are most similar to the subject in location dwelling size, design, age and most features but have smaller sites when compared to the subject. They sold from January 2015 to June 2016 for prices ranging from \$235,000 to \$342,500 or from \$189.19 to \$228.83 per square foot, including land. The subject's assessment reflects an estimated market value of \$383,230 or \$298.23 per square

foot of living area, including land, which falls above the range established by the most similar comparable sales in this record. However, the subject has a larger site size and superior location that backs up to a park, which was not refuted by the appellant. After considering adjustments to the comparables for differences such as inferior site size and location, 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

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