



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

APPELLANT: Steve Amiel
DOCKET NO.: 16-04484.001-R-1
PARCEL NO.: 16-36-307-006

The parties of record before the Property Tax Appeal Board are Steve Amiel, 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: \$87,731
IMPR.: \$225,857
TOTAL: \$313,588

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 2-story dwelling of stone exterior construction with 4,657 square feet of living area. The dwelling was constructed in 1965. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 768 square foot garage. The property has an 18,190 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 .32 of a mile to 1.74 miles from the subject property. The comparables consist of a 1.75-story and two, 2-story dwellings of brick or frame exterior construction ranging in size from 4,344 to 4,781 square feet of living area. The dwellings were constructed from 1963 to 1977. Each comparable has a basement with finished area, central air conditioning and one to three fireplaces. The

comparables each have a garage ranging in size from 506 to 600 square feet of building area. The comparables have sites ranging in size from 11,873 to 26,642 square feet of land area. The comparables sold from May 2014 to May 2016 for prices ranging from \$715,000 to \$850,000 or from \$164.59 to \$189.73 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$313,588. The subject's assessment reflects a market value of \$945,682 or \$203.07 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 .316 of a mile to 1.354 miles from the subject property. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables were improved with a 1.75-story and three, 2-story dwellings of brick exterior construction that range in size from 4,480 to 5,033 square feet of living area. The dwellings were constructed from 1963 to 1984. Each comparable has a basement, three of which have finished area. The comparables have central air conditioning, one to three fireplaces and garages ranging in size from 460 to 735 square feet of building area. The comparables have sites ranging in size from 11,873 to 19,919 square feet of land area. These properties sold from May 2014 to June 2016 for prices ranging from \$820,000 to \$1,175,000 or from \$171.51 to \$233.46 per square foot of living area, including land. Based on this 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 no reduction in the subject's assessment is warranted.

The parties submitted five suggested comparable sales for the Board's consideration with two comparables being common to both parties. The Board gave less weight to the appellant's comparable sale #1 due to its distant location in a different subdivision when compared to the subject. The Board also gave less weight to the appellant's comparable #3, which is also board of review comparable #3. This property sold in 2014, which is somewhat dated and less likely to be reflective of the subject's market value as of the January 1, 2016 assessment date. Additionally, the Board gave less weight to board of review comparable #1 due to its newer dwelling age when compared to the subject dwelling.

The Board finds the best evidence of market value to be the parties remaining common comparable and board of review comparable #4. These two comparables are most similar in location, size, design, age and most features. These comparables sold in May 2016 and June 2016 for prices of \$820,000 and \$925,000 or for \$171.51 and \$205.37 per square foot of living

area, including land. The subject's assessment reflects a market value of \$945,682 or \$203.07 per square foot of living area including land, which is greater than the overall price of the comparables, but falls between the best comparable sales in this record on a square foot basis. The Board finds the subject dwelling is superior to the comparables in that it has a larger basement with more finished area and a larger garage. After considering the adjustments to these comparables when compared to the subject, the Board finds the subject's estimated market value as reflected by the 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

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

APPELLANT

Steve Amiel, 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