



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

APPELLANT: Elisa Rabin
DOCKET NO.: 17-01042.001-R-1
PARCEL NO.: 16-28-218-021

The parties of record before the Property Tax Appeal Board are Elisa Rabin, the appellant, 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: \$52,240
IMPR.: \$42,673
TOTAL: \$94,913

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 2017 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 tri-level dwelling of brick exterior construction with 1,131 square feet of living area. The dwelling was constructed in 1955. Features of the home include a finished lower level, central air conditioning and a 276 square foot 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 in close proximity to the subject property. The comparables are described as split-level and tri-level dwellings of brick exterior construction that were built in 1953 or 1954. The homes contain either 1,110 or 1,140 square feet of living area and feature finished lower levels. Two of the comparables have central air conditioning, one comparable has a fireplace and one comparable has a detached 308 square foot garage. The comparables sold between February 2014 and January 2017 for prices ranging

from \$237,000 to \$250,000 or from \$207.89 to \$225.23 per square foot of living area, including land.

As part of the appeal, the appellant further contended that smaller homes may sell for more "if it is completely remodeled with new bathrooms, kitchens, floors and appliances." Based on this evidence and argument, the appellant requested a reduction in the subject's assessment to reflect a market value of approximately \$247,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,913. The subject's assessment reflects a market value of \$286,314 or \$253.15 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% 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 within .28 of a mile from the subject property. The comparables consist of split-level dwellings of brick exterior construction that were built in 1953 or 1954. The homes range in size from 1,102 to 1,279 square feet of living area and feature finished lower levels. Each comparable has central air conditioning and three of the comparables have garages ranging in size from 264 to 487 square feet of building area. The comparables sold between May 2015 and December 2017 for prices ranging from \$295,000 to \$340,000 or from \$240.42 to \$293.10 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 a reduction in the subject's assessment is not warranted.

The parties presented a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 along with board of review comparable #4 as these comparables sold in 2014 and 2015, dates which are more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable sales #1, #2 and #3 although two of these comparables lack a garage which is a feature of the subject property. These comparables are similar to the subject in location, design, age, size and some features. These most similar comparables sold between January and December 2017 for prices ranging from \$250,000 to \$340,000 or from \$225.23 to \$293.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$286,314 or \$253.15 per square foot of living area, including land, which is within the

range established by the best comparable sales in this record and appears to be well-supported when giving due consideration to the subject's garage feature as compared to the comparables that lack a garage. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: April 21, 2020



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

Elisa Rabin
1831 Southland
Highland Park, IL 60035

COUNTY

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