



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

APPELLANT: Bonnie Barsky
DOCKET NO.: 17-01157.001-R-1
PARCEL NO.: 16-23-418-023

The parties of record before the Property Tax Appeal Board are Bonnie Barsky, the appellant, by attorney Abby L. Strauss of Schiller Strauss & Lavin PC 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: \$119,314
IMPR.: \$101,659
TOTAL: \$220,973

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 is improved with a two-story dwelling of wood siding exterior construction containing 2,237 square feet of living area. The dwelling was built in 1927. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a one-car attached garage with 252 square feet of building area. The property has a 14,316 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 improved with a 1.75-story dwelling and two, 2-story dwellings of wood siding or stucco exterior construction that range in size from 1,982 to 2,256 square feet of living area. The dwellings were built from 1910 to 1930. Each home has a basement with one being partially finished, central air conditioning, and one fireplace. Two comparables have either an attached or detached one-car garage. The properties

have sites ranging in size from 7,834 to 29,012 and are located from .67 to 1.32 miles from the subject property but within the same neighborhood as the subject property. Based on this record the appellant requested the subject's assessment be reduced to \$173,827.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,973. The subject's assessment reflects a market value of \$666,585 or \$297.98 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 improved with two-story dwellings that range in size from 1,918 to 2,478 square feet of living area. The dwellings were built from 1925 to 1941. Each home has a basement with two having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 600 square feet of building area. The comparables are located from .069 to .746 miles from the subject with sites ranging in size from 7,500 to 22,500 square feet of land area. The comparables sold from June 2016 to August 2016 for prices ranging from \$587,500 to \$709,000 or from \$286.12 to \$313.63 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 record contains seven comparables submitted by the parties to support their respective positions. The Board finds the best evidence of market value to be appellant's comparable sale #2 and the comparables provided by the board of review, which are similar to the subject property in location, style, age and features. These comparables sold for prices ranging from \$577,500 to \$709,000 or from \$275.00 to \$313.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$666,585 or \$297.98 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given appellant's sale #1 due to its more distant location from the subject property relative to the remaining comparables. Less weight is given appellant's sale #3 as the price of \$380,000 or \$191.73 per square foot of living area, including land, appears to be an outlier with reference to the remaining sales. 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

Bonnie Barsky, by attorney:
Abby L. Strauss
Schiller Strauss & Lavin PC
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

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