



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

APPELLANT: Peter Polakow  
DOCKET NO.: 17-03024.001-R-1  
PARCEL NO.: 16-34-209-015

The parties of record before the Property Tax Appeal Board are Peter Polakow, 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:** \$50,051  
**IMPR.:** \$64,386  
**TOTAL:** \$114,437

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 one-story dwelling of brick exterior construction with 1,311 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full basement with finished area, central air conditioning and a 572 square foot garage. The property has a 9,088 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 0.45 of a mile from the subject property. The comparables have sites that range in size from 7,481 to 10,978 square feet of land area and are improved with one-story dwellings of brick exterior construction that range in size from 1,295 to 1,548 square feet of living area. The comparables have basements, one with finished area; central air conditioning and garages that range in size from 252 to 440 square

feet of building area. Two comparables have fireplaces. The homes were built from 1951 to 1955. The comparables sold from August 2015 to June 2016 for prices ranging from \$245,000 to \$342,500 or from \$189.19 to \$228.83 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$93,120.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,437. The subject's assessment reflects a market value of \$345,210 or \$263.32 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 0.40 of a mile from the subject property. The comparables range in size from 7,590 to 11,238 square feet of land area and are improved with one-story dwellings of brick exterior construction that range in size from 1,120 to 1,736 square feet of living area. The comparables have basements, three with finished area; and garages ranging in size from 252 to 396 square feet of building area. Three of the comparables have central air conditioning and two comparables have a fireplace. The homes were built from 1949 to 1955. The comparables sold from February 2015 to March 2017 for prices ranging from \$295,500 to \$479,000 or from \$221.25 to \$275.92 per square foot of living area, land included.

The board of review also submitted a Multiple Listing Service sheet for the appellant's comparable #1 associated with its and an aerial map of the appellant's comparables #1 and #3 showing location relative to the Metra line. Finally, the board of review submission included property record cards for the subject, its comparables and appellant's sale #2. Based on this evidence, the board of review requested the subject'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 record contains six comparables submitted by the parties to support their respective positions with one comparable being common. The Board gives less weight to the appellant's comparables #2 and #3/board of review #3 due to their lack of finished basement which is less similar to the subject's finished basement. The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #1, #2 and #4 which are considered most similar to the subject in terms of location, age, design, and basement finish. These most similar comparables sold from February 2015 to March 2017 for prices ranging from \$245,000 to \$479,000 or from \$189.19 to \$275.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$345,210 or \$263.32 per square foot of living area, including land, which falls within the range established by the best comparable sales in this

record. After considering adjustments to the comparables for differences with the subject, 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



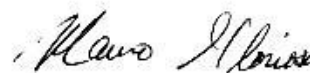
Member

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: May 26, 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

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