



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

APPELLANT: Scott Doniger
DOCKET NO.: 17-03033.001-R-1
PARCEL NO.: 16-26-403-015

The parties of record before the Property Tax Appeal Board are Scott Doniger, 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: \$88,096
IMPR.: \$97,813
TOTAL: \$185,909

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 1.5-story dwelling of stucco exterior construction with 2,414 square feet of living area. The dwelling was constructed in 1925. Features of the home include 2.5 bathrooms, an unfinished basement, a fireplace and an 856 square foot garage. The property has a 23,645 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 0.72 of a mile from the subject property. The comparable parcels range in size from 7,800 to 11,008 square feet of land area and are improved with 1.5-story dwellings of stucco, wood siding or brick exterior construction that range in size from 2,325 to 2,787 square feet of living area. The homes were built from 1920 to 1947. The comparables have; basements, two with finished area; one comparable has central air conditioning; two comparables have a fireplace and one has three

fireplaces. Two of the comparables have garages that have 240 and 400 square feet of building area. The comparables have bathroom counts that range from 1.5 to 2.0. The comparables sold from April 2015 to June 2017 for prices of \$425,000 and \$537,500 or \$182.72 to \$192.86 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$149,769.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,909. The subject's assessment reflects a market value of \$560,811 or \$232.32 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 0.84 of a mile from the subject property. The comparable parcels range in size from 5,169 to 7,501 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,028 to 2,351 square feet of living area. The homes were built from 1925 to 1946. The comparables have basements, three with finished area reported on the grid; central air conditioning, a fireplace and garages that range in size from 240 to 360 square feet of building area. Bathroom counts for comparables include 1.5, 2.5 and one comparable with three full and two half bathrooms. The comparables sold from October 2015 to July 2016 for prices that range from \$532,500 to \$575,000 or from \$228.63 to \$283.53 per square foot of living area, land included.

The board of review also submitted a Multiple Listing Service (MLS) sheet for the appellant's comparable #2 which indicates the property is configured for duplex occupancy and City of Highland Park permit document for the appellant's comparable #3 indicating an interior remodel in 2016/2017. 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 parties submitted seven comparables for the Board's consideration. The comparables have varying degrees of similarity when compared to the subject in terms of location, site size, design, age, dwelling size, functional utility and features. All comparables submitted have smaller site sizes which suggests an upward adjustment when compared to the subject. Comparables that have central air conditioning and/or finished basement area are considered superior to the subject, which has no central air conditioning and an unfinished basement, suggesting downward adjustments to these comparables.

The Board gives little weight to the appellant's comparable #2 due to differences in functional utility (duplex occupancy) when compared to the subject. The Board also gives minimal weight to the board of review comparable #2 due to higher bathroom count relative to the subject. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 and board of review comparable sales #1, #3 and #4 which are most similar in location, functional utility, bathroom count and age when compared to the subject. These most similar comparables sold from April 2015 to July 2016 for prices ranging from \$425,000 to \$575,000 or from \$182.72 to \$283.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$560,811 or \$232.32 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to comparables for site size, basement finish and central air conditioning when compared to 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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