



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

APPELLANT: Laura Kramer
DOCKET NO.: 17-03131.001-R-1
PARCEL NO.: 16-25-317-019

The parties of record before the Property Tax Appeal Board are Laura Kramer, 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 A Reduction 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: \$54,215
IMPR.: \$48,550
TOTAL: \$102,765

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 1,215 square feet of living area. The dwelling was constructed in 1967. Features of the home include an unfinished basement, central air conditioning and a 280 square foot detached garage. The property has a 5,200 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 0.51 of a mile from the subject property. The comparables have sites that range in size 5,214 to 5,637 square feet of land area that are improved with one-story dwellings of brick exterior construction that range from 1,203 to 1,239 square feet of living area. The homes were built from 1955 to 1960. Each comparable has a basement, two with finished area and central air conditioning. One comparable

has a fireplace, one has an attached garage with 325 square feet of building area, and one has a one car carport as observed in the sketch and photo provided. The comparables sold from August 2015 to February 2017 for prices ranging from \$230,000 to \$307,250 or from \$188.22 to \$255.63 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$90,319.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,737. The subject's assessment reflects a market value of \$334,048 or \$274.94 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 three comparable sales located within approximately 0.60 of a mile from the subject property. The comparables have sites with either 5,200 or 7,612 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range from 1,088 to 1,548 square feet of living area. Each comparable has a basement, two with finished area; a fireplace and garage that range from 264 to 462 square feet of building area. Two of the comparables have central air conditioning. The comparables sold from December 2015 to June 2016 for prices that range from \$325,000 to \$390,000 or from \$251.94 to \$317.10 per square foot of living area, land included. The board of review also submitted a Multiple Listing Service sheet for the appellant's comparable sale #1 which identified it as a short sale. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparables for the Board's consideration. The Board gives least weight to the appellant's comparable #1 based on the "short sale" disclosure as well as its price appears to be an outlier in relation to the remaining sales in the record. The Board gives little weight to the board of review comparable #2 which lacks central air conditioning and its differences from the subject in age. The Board finds the best evidence of market value to be appellant's comparables #2 and #3 and board of review comparables #1 and #3. Three of these best comparables have a finished basement which suggests a downward adjustment when compared to the subject's unfinished basement. The appellant's comparable #3 is most similar to the subject property with its unfinished basement. These most similar comparables sold from August 2015 to April 2016 for prices ranging from \$279,000 to \$390,000 or from \$225.18 to \$279.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$334,048 or \$274.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. However, after considering

adjustments to comparables for differences with the subject's unfinished basement, the Board finds a reduction in the subject's assessment is 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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