



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

APPELLANT: Harel & Dorit Dahari  
DOCKET NO.: 17-03173.001-R-1  
PARCEL NO.: 16-26-101-031

The parties of record before the Property Tax Appeal Board are Harel & Dorit Dahari, the appellants, 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:** \$113,511  
**IMPR.:** \$106,467  
**TOTAL:** \$219,978

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of brick exterior construction with 3,228 square feet of living area.<sup>1</sup> The dwelling was constructed in 1971. Features of the home include a partially finished full basement, central air conditioning, a fireplace and a two-car attached garage with 552 square feet of building area. The property has a 21,210 square foot site and is located in Highland Park, Moraine Township, Lake County.<sup>2</sup>

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<sup>1</sup> Subject's dwelling size in county records indicates 3,286 square feet while the appraisal floorplan sketch indicates a total of 3,228 square feet of living area. Measurements of finished area off the garage of the subject explains the difference between the two sources. The Board considers the appraisal sketch and associated measurements to be most accurate and has utilized these figures throughout this document.

<sup>2</sup> Subject site size differs between the appraisal and property record card data. The Board finds the board of review's data contained in the property record card to be most accurate and utilized in this document.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$610,000 as of January 1, 2016. The appraiser developed the sales comparison approach to value, analyzing four comparable sales located within 0.60 of a mile from the subject property. The comparables have varying degrees of similarity when compared to the subject property. The comparables sold from May 2014 to May 2015 for prices ranging from \$600,000 to \$665,000 or from \$122.22 to \$212.23 per square foot of living area, land included. The appraiser noted that comparable #4, which sold for \$665,000 or \$122.22 per square foot of living area, land included, was a foreclosure sale. Based on this evidence, the appellants requested the subject's assessment be reduced to \$203,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,978. The subject's assessment reflects a market value of \$663,584 or \$205.57 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.

The board of review submitted a memorandum noting the Property Tax Appeal Board issued a decision on prior tax year under Docket Number 16-04679.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement between the parties lowering the subject's assessment to \$209,423. The board of review asserted that the subject's assessment for tax year 2017 reflects the Property Tax Appeal Board's 2016 decision plus application of the 2017 equalization factor for Moraine Township of 1.0504, as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The board of review also submitted information on three comparable sales located within approximately 0.88 of a mile from the subject property. The comparables have varying degrees of similarity when compared with the subject and sold from September 2016 to September 2017 for prices ranging from \$662,500 to \$721,750 or from \$211.66 to \$260.62 per square foot of living area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

### **Conclusion of Law**

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the prior tax year under Docket Number 16-04679.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$209,423 based on an agreement by the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds this record disclosed the subject property is an owner-occupied residence. In addition, the Board took notice that the 2015 through 2017 tax years are within the same general assessment period. The Board takes notice a 1.0504 equalization factor was issued in Moraine Township for the 2017 tax year. The record contains no evidence showing the Board's 2016 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2016 decision results in an assessment of \$219,978. ( $\$209,423 \times 1.0504 = \$219,978$ ) The subject's final 2017 assessment as established by the board of review was \$219,978. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds no change in the subject's assessment is warranted.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains an appraisal submitted by the appellant and three comparable sales submitted by the parties to support their respective arguments. The Board gives less weight to the appellant's appraisal, based on the sale dates of comparables which occurred in 2014 or 2015 and are considered too remote in time to be indicative of estimated market value of the subject as of January 1, 2017. The Board further notes the effective date of the appraisal report is January 1, 2016, or 12 months prior to the assessment date at issue in this appeal. The board of review comparables have varying degrees of similarity to the subject with sale dates in 2016 and 2017 considered more proximate in time to the subject's January 1, 2017 assessment date. These properties sold for prices ranging from \$662,500 to \$721,750 or from \$211.66 to \$260.62 per square foot of living area, land included. The subject's assessment reflects a market value of \$663,584 or \$205.57 per square foot of living area, land included which is within the range established by comparables on an overall market value basis and below the range established by comparables on a per square foot basis. The Board finds the comparables demonstrate the subject property is no overvalued for assessment purposes.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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: July 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

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