



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

APPELLANT: Joanne Rossi
DOCKET NO.: 17-03706.001-R-1
PARCEL NO.: 16-15-102-002

The parties of record before the Property Tax Appeal Board are Joanne Rossi, 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: \$74,609
IMPR.: \$58,192
TOTAL: \$132,801

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 1,496 square feet of living area. The dwelling was constructed in 1955. Features of the home include an unfinished partial basement, central air conditioning and a 368 square foot attached garage. The property has a 14,061 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 0.36 of a mile from the subject property. The comparables have sites that range in size from 11,575 to 13,518 square feet of land area and are improved with one-story dwellings of brick exterior construction that range in size from 1,454 to 1,610 square feet of living area. The homes were built from 1954 to 1959. Each comparable has a basement with finished area, central air conditioning and an

attached garage that range in size from 506 to 572 square feet of building area. One comparable has a fireplace. The comparables sold from January 2016 to February 2017 for prices ranging from \$276,000 to \$316,000 or from \$171.43 to \$217.33 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$99,065.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,801. The subject's assessment reflects a market value of \$400,606 or \$267.78 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 0.42 of a mile from the subject property. The comparables have sites that range in size from 11,628 to 13,941 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that have either 1,334 or 1,473 square feet of living area. The homes were built in 1954 or 1956. Each comparable has a basement with finished area, central air conditioning and garage that range in size from 360 to 702 square feet of building area. Two of the comparables each have one fireplace. The comparables sold from August 2015 to May 2017 for prices ranging from \$420,000 to \$475,000 or from \$289.21 to \$356.07 per square foot of living area, land included.

In rebuttal, the board of review submitted Multiple Listing Service (MLS) sheets associated with the appellant's comparables #1 and #3 which describe the sales respectively as, needing "quite a bit of work" and a motivated seller willing to provide a "credit for roof".

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 six comparables for the Board's consideration. The Board gives least weight to the appellant's comparables #1 and #3 based on MLS information that describes either below average condition or a motivated seller situation which calls into question the arm's length transaction of the sale. The Board also gives little weight to the board of review comparable #3 which sold in 2015, considered less indicative of fair market value for a January 1, 2017 assessment date and has a larger garage when compared to the subject. The Board finds the best evidence of market value to be the appellant's comparable #2 along with board of review comparables #1 and #2 which are similar to the subject in terms of location, age, dwelling size and most features. Each of these comparables has a finished basement, compared to the subject's unfinished basement, which suggests a downward adjustment. These most similar comparables sold from January 2016 to May 2017 for prices ranging from \$310,000 to \$426,000 or from \$207.22 to \$314.84 per square foot of living area, including land. The subject's

assessment reflects a market value of \$400,606 or \$267.78 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 the comparables for differences with the subject property, the Board finds that a preponderance of the evidence does not support a reduction in the subject's assessment.

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: June 16, 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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