



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

APPELLANT: Elyse Cabin  
DOCKET NO.: 17-03805.001-R-1  
PARCEL NO.: 16-16-308-020

The parties of record before the Property Tax Appeal Board are Elyse Cabin, 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:** \$120,794  
**IMPR.:** \$161,644  
**TOTAL:** \$282,438

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 two-story dwelling of brick exterior construction with 4,260 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and an 861 square foot garage. The property is located in Highland Park, West Deerfield 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 0.47 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick exterior construction that range in size from 4,106 to 5,032 square feet of living area. The homes were built from 1991 to 1998. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and an attached garage that range in size from 552 to 875 square feet of building area. One comparable has an inground swimming pool. The comparables sold from

September 2015 to September 2016 for prices ranging from \$550,000 to \$920,500 or from \$116.25 to \$191.79 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$232,392.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$316,749. The subject's assessment reflects a market value of \$955,502 or \$224.30 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 five comparable sales located within approximately 0.59 of a mile from the subject property. The comparable sites are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,728 to 4,981 square feet of living area. The homes were built from 1993 to 1995. The comparables have basements, two with finished area; central air conditioning and a garage ranging in size from 552 to 887 square feet of building area. Three comparables each have one fireplace while one comparable has two fireplaces. The comparables sold from June 2015 to July 2017 for prices that range from \$787,500 to \$1,200,000 or from \$184.75 to \$240.92 per square foot of living area, land included. 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 seven comparables for the Board's consideration where the appellant's comparable #2 and board of review comparable #1 are common to both parties. The Board gives least weight to the appellant's comparables #1 and #3 along with board of review comparable #2 which have 2015 sale dates that are less indicative of the subject's fair market value as of the January 1, 2017 assessment date. The Board also gives little weight to the board of review comparable #5 due to larger dwelling size compared to the subject as well as the sale price appearing to be an outlier relative to other comparable sales in this record. The Board finds the best evidence of market value to be the common comparable and board of review comparables #3 and #4 which are more similar in terms of age, dwelling size but have smaller basement area. These most similar comparables sold from May 2016 to July 2017 for prices ranging from \$787,500 to \$860,000 or from \$184.75 to \$223.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$955,502 or \$224.30 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, 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: 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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APPELLANT

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COUNTY

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