



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

APPELLANT: Cynthia Witten  
DOCKET NO.: 18-01808.001-R-1  
PARCEL NO.: 16-23-204-015

The parties of record before the Property Tax Appeal Board are Cynthia Witten, 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:** \$191,502  
**IMPR.:** \$109,121  
**TOTAL:** \$300,623

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 2018 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 2.0-story dwelling of stucco exterior construction with 4,039 square feet of living area. The dwelling was constructed in 1919 and has an effective age of 1919. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 520 square foot garage. The subject also features a 252 square foot enclosed porch. The property has a 32,369 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 0.28 of a mile from the subject property. The comparables have sites that range in size from 20,010 to 37,754 square feet of land area and are improved with a 2.0-story and two, 2.5-story dwellings of stucco or wood siding exterior construction that range in size from 3,415 to 4,484 square feet of living

area. The homes were built from 1907 to 1924 and have effective ages that range from 1924 to 1943. Each comparable has a basement with finished area, central air conditioning, three fireplaces and a garage ranging in size from 240 to 522 square feet of building area. The comparables sold from April 2017 to August 2018 for prices ranging from \$790,000 to \$852,500 or from \$183.99 to \$231.33 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$278,287.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$343,063. The subject's assessment reflects a market value of \$1,037,071 or \$256.76 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and four comparable sales located within 2.466 miles of the subject. The comparables have sites that range in size from 13,674 to 24,446 square feet of land area and are improved with 2.0-story dwellings of stucco, brick or wood siding exterior construction that range in size from 3,444 to 4,502 square feet of living area. The homes were built from 1926 to 1929 and have effective ages that range from 1946 to 1953. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 360 to 720 square feet of building area. The comparables sold from July 2016 to May 2018 for prices ranging from \$950,000 to \$1,152,500 or from \$250.53 to \$290.36 per square foot of living area, land included.

The board of review submitted a memorandum which addressed the subject's site size and enclosed porch as compared to the appellant's comparable sales' features. The board of review asserted that appellant's comparable #1 was an estate sale and the property had been vacant for an extended period of time. Additionally, the board of review submitted a Multiple Listing Service (MLS) sheet for the appellant's comparable #2 which describes the property as being sold in its "as is" condition and that the home "needs updating." 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 gave less weight to the appellant's comparable #1 which was identified as an estate sale and vacant for an extended period of time and comparable #2 which was sold in "as is" condition. The Board gave less weight to board of review comparables #1 and #2 which are located over one mile from the subject property. The Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparable #3 which are located in the same neighborhood name

as the subject but have varying degrees of similarity to the subject in site size, design, effective age and features. These comparables sold from January 2017 to January 2018 for prices of \$852,500 and \$1,000,000 or for \$204.78 and \$290.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,037,071 or \$256.76 per square foot of living area, including land, which falls above the overall value range and within the price per square foot range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject with respect to site size, effective age and dwelling size, 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: September 15, 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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