



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

APPELLANT: Sari Hirsch
DOCKET NO.: 18-01822.001-R-1
PARCEL NO.: 16-10-314-005

The parties of record before the Property Tax Appeal Board are Sari Hirsch, 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: \$79,887
IMPR.: \$63,015
TOTAL: \$142,902

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 wood siding exterior construction with 1,507 square feet of living area. The dwelling was constructed in 1956. Features of the home include a partial basement with finished area, central air conditioning and a 368 square foot attached garage. The property has an 16,217 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .36 of a mile from the subject. The comparables are situated on sites ranging in size from 13,518 to 14,587 square feet of land area and are improved with a one-story dwellings of brick exterior construction that were built from 1954 to 1956. Comparable #1 has an effective age of 1975. The dwellings range in size from 1,519 to 1,662

square feet of living area. Each comparable has a basement with finished area. Two comparables have central air conditioning. Two comparables each have one fireplace. Each comparable has a garage with either 368 or 506 square feet of building area. The comparables sold from February to October 2017 for prices ranging from \$276,000 to \$363,000 or from \$171.43 to \$238.97 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,902. The subject's assessment reflects an estimated market value of \$431,989 or \$286.66 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .574 of a mile from the subject. The comparables are situated on sites ranging in size from 11,575 to 14,473 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that were built from 1954 to 1958. The dwellings range in size from 1,334 to 1,537 square feet of living area. The comparables each have a basement with finished area, central air conditioning and a garage that ranges in size from 260 to 552 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from September 2016 to October 2018 for prices ranging from \$375,000 to \$450,000 or from \$243.98 to \$314.84 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the to board of review comparable sale #1 as it sold in 2016, not as proximate in time to the January 1, 2017 assessment date as other sales in the record and less likely to be reflective of market value as of that date.

The Board finds the best evidence of the subject's market value to be the appellant's comparables along with board of review comparables #1 through #3. These comparables are similar to the subject in location, dwelling size, design, age and most features. The comparables sold from February 2017 to October 2018 for prices ranging from \$276,000 to \$450,000 or from \$171.43 to \$314.84 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$431,989 or \$286.66 per square foot of living area, including land, which falls within the range established by the best comparables sales in the record. After considering adjustments to the comparables for differences when compared to the

subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and therefore, a reduction in the subject's assessment is not 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: 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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