



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

APPELLANT: Dee Kahnweiler-Levenson
DOCKET NO.: 18-01827.001-R-1
PARCEL NO.: 16-36-210-023

The parties of record before the Property Tax Appeal Board are Dee Kahnweiler-Levenson, 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: \$124,973
IMPR.: \$25,027
TOTAL: \$150,000

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 one-story dwelling of brick exterior construction with 2,067 square feet of living area. The dwelling was constructed in 1948. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a 518 square foot garage. The property has a 15,263 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 0.40 of a mile from the subject property. The comparables have sites that range in size from 11,413 to 16,694 square feet of land area and are improved with one-story dwellings of brick exterior construction that range in size from 1,762 to 2,227 square feet of living area. The homes were built in 1949 or 1954. Each comparable has a basement, one with finished area, central air conditioning, one

fireplace and a garage ranging in size from 220 to 480 square feet of building area. The comparables sold from July 2017 to May 2018 for prices ranging from \$315,000 to \$470,000 or from \$178.77 to \$219.35 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$138,840.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,983. The subject's assessment reflects a market value of \$528,969 or \$255.91 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 information on four comparable sales located within approximately 0.45 of a mile from the subject property. The comparables have sites that range in size from 7,500 to 36,635 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,754 to 2,270 square feet of living area. The homes were built from 1950 to 1957. One comparable has a concrete slab foundation and three comparables have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 294 to 729 square feet of building area. The comparables sold from July 2016 to July 2018 for prices ranging from \$499,000 to \$695,000 or from \$280.40 to \$317.49 per square foot of living area, land included.

The board of review also submitted property record cards on the subject and their comparable sales as well as Multiple Listing Service (MLS) sheets on the appellant's comparables #1 and #2 and their comparable sale #1. The MLS sheet for the appellant's comparable #1 describes the existing improvement as a "tear down" with the property's value in the land only. The MLS sheet for the appellant's comparable #2 describes the property as "awaiting your personal touch" which suggests the need for cosmetic updating. The MLS sheet for the board of review comparable #1 identifies the property as having its value in land, suggesting inferior condition of the improvements.

Information included in the property record cards submitted by the board of review indicate the subject property was last purchased in 1988 with no notations regarding permits for rehabilitation or updates. Notations in the property record card for their comparable #2 describe the property as remodeled in 2004 and comparable #4 was noted as gutted and rehabilitated in 2017. 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. The Board gave less weight to the appellant's comparable #1 based on condition information disclosed in the MLS sheet. The Board gave less weight to the board of review comparables #1 and #2 which sold in 2016 and are dated and less likely to be indicative of fair market value of the subject as of the January 1, 2018 assessment date. The Board gave less weight to the board of review comparable #4 which was identified in the property record card as having been gutted and rehabilitated.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable #3 which are similar to the subject in terms of location, design, age and site size but differ from the subject in dwelling size, site size and finished basements in contrast to the subject's concrete slab foundation. These comparables sold from July 2017 to July 2018 for prices ranging from \$390,000 to \$499,000 or from \$206.41 to \$284.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$528,969 or \$255.91 per square foot of living area, including land, which falls above the overall value but within the per square foot price range established by the best comparable sales in this record. After considering adjustments to the comparables for dwelling size, basement features and site size when compared to 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:

January 19, 2021



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

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