



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

APPELLANT: Janice Temple
DOCKET NO.: 18-01829.001-R-1
PARCEL NO.: 16-15-302-022

The parties of record before the Property Tax Appeal Board are Janice Temple, 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: \$74,610
IMPR.: \$65,571
TOTAL: \$140,181

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 tri-level dwelling of brick exterior construction with 1,971 square feet of above grade living area. The dwelling was constructed in 1963. Features of the home include a finished lower level, a fireplace and a 462 square foot garage. The property has a 13,869 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 0.57 of a mile from the subject property. The comparables have sites that range in size from 12,161 to 13,942 square feet of land area and are improved with tri-level dwellings of brick exterior construction that range in size from 1,849 to 2,098 square feet of above grade living area. The homes were built from 1956 to 1963. Each comparable has a finished lower level, central air conditioning and one or two fireplaces. Two of the comparables have unfinished basements and one comparable has a

garage with 440 square feet of building area. The comparables sold from May 2016 to April 2018 for prices ranging from \$362,500 to \$387,500 or from \$178.74 to \$196.60 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$125,134.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,897. The subject's assessment reflects a market value of \$462,204 or \$234.50 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 five comparable sales located within 0.99 of a mile from the subject property. The comparables have sites that range in size from 12,139 to 20,924 square feet of land area and are improved with a split-level and four, tri-level dwellings of brick or wood siding exterior construction that range in size from 1,676 to 1,848 square feet of above grade living area. The homes were built from 1954 to 1962. Each comparable has a finished lower level and central air conditioning. Three comparables have an unfinished basement, four comparables each have one or two fireplaces and four of the comparables have one or two garages ranging in size from 252 to 690 square feet of building area. The comparables sold from August 2016 to May 2018 for prices ranging from \$392,500 to \$496,000 or from \$232.66 to \$283.41 per square foot of above grade living area, land included.

The board of review also submitted Multiple Listing Service (MLS) sheets on the appellant's comparables #1 and #2. The board of review asserted that appellant's comparable #1 had inferior curb appeal and that the property needed some work. Other descriptive language of the property in the MLS listing indicates bathrooms have been updated. The MLS sheet for the appellant's comparable #2 states that the property was currently rented. 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 eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 along with board of review comparable #5 which sold in 2016 and are less indicative of the subject's market value as of the January 1, 2018 assessment date. The Board gave less weight to board of review comparable #1 which differs in design from the subject. The Board also gave less weight to board of review comparable #2 which has two garages compared to the subject's one garage.

The Board finds the best evidence of market value to be appellant's comparables #1 and #3 and board of review comparables #3 and #4 which are more similar to the subject in terms of location, site, age, design and most features but differ from the subject in having central air conditioning which the subject lacks. These most similar comparables sold from February 2017 to April 2018 for prices ranging from \$362,500 to \$496,000 or from \$196.05 to \$268.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$462,204 or \$234.50 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record, but does not appear to be justified given some inferior attributes of the subject as compared to these best comparables sales. The Board gives most weight to appellant's comparable #3 and board of review comparable #4 which sold for \$196.60 and \$232.66 per square foot. After considering adjustments to the comparables for differences with the subject particularly with respect to presence of unfinished basement and central air conditioning, 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

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