



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

APPELLANT: Les & Sandra Hoffman  
DOCKET NO.: 18-01941.001-R-1  
PARCEL NO.: 16-34-105-051

The parties of record before the Property Tax Appeal Board are Les & Sandra Hoffman, the appellants, 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:** \$85,841  
**IMPR.:** \$137,090  
**TOTAL:** \$222,931

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of brick exterior construction with 3,661 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 828 square foot garage. The property has a 21,533 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants 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 13,134 to 20,079 per square foot of land area and are improved with two-story dwellings of brick or stucco exterior construction that range in size from 3,224 to 4,077 square feet of living area. The homes were built in 1977 or 1986. Each comparable has a basement, two with finished area, central air

conditioning, one fireplace and one or two garages ranging in size from 506 to 648 square feet of building area. The comparables sold from February to June 2017 for prices ranging from \$505,000 to \$670,000 or from \$156.64 to \$174.07 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$201,375.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,931. The subject's assessment reflects a market value of \$673,915 or \$184.08 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 0.66 of a mile from the subject property. Board of review comparable #3 is the same sale as the appellants' comparable #2. The comparables have sites that range in size from 17,289 to 22,091 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 3,533 to 3,826 square feet of living area. The homes were built from 1975 to 1986. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 506 to 792 square feet of building area. The comparables sold from June 2016 to July 2018 for prices ranging from \$615,000 to \$870,000 or from \$174.07 to \$240.60 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparables for the Board's consideration where one comparable sale was common to both parties. The Board gave less weight to appellant's comparable #1 due to significantly smaller site size when compared to the subject's site. The Board gave less weight to appellant's comparable #3 which is contemporary in style compared to the subject's more traditional two-story styling, has significantly larger dwelling size compared to the subject and includes two attached garages compared to the subject's one attached garage. The Board gave less weight to board of review comparable #2 which appears to be an outlier with respect to its sales price per square foot relative to other comparables in the record. The Board also gave less weight to board of review comparable #4 which sold in June 2016 and is dated and less indicative of fair market value of the subject's January 1, 2018 assessment date.

The Board finds two comparables to be the best evidence of market value. These include the common comparable and board of review comparable #1 which are similar to the subject in location, site size, design, style, age, dwelling size and most features. These comparables sold in

February 2017 or July 2018 for prices of \$615,000 and \$785,000 or for \$174.07 and \$205.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$673,915 or \$184.08 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds 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: 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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