



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

APPELLANT: Barbara Halperin
DOCKET NO.: 18-02035.001-R-1
PARCEL NO.: 15-13-402-017

The parties of record before the Property Tax Appeal Board are Barbara Halperin, 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: \$49,362
IMPR.: \$102,623
TOTAL: \$151,985

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 two-story dwelling of brick exterior construction with 2,640 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 726 square foot garage. The property has a 5,000 square foot site and is located in Lincolnshire, Vernon 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 0.11 of a mile from the subject property. The comparables have sites with 5,000 or 5,100 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,535 to 2,732 square feet of living area. The homes were built from 1974 to 1979. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a

garage ranging in size from 545 to 588 square feet of building area. The comparables sold from March 2016 to August 2017 for prices ranging from \$390,000 to \$400,000 or from \$144.95 to \$157.79 per square feet of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$133,560.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,985. The subject's assessment reflects a market value of \$459,447 or \$174.03 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 three comparable sales located within 0.15 of a mile from the subject property. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables have sites with 5,000 or 5,100 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,535 to 2,660 square feet of living area. The homes were built from 1973 to 1976. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 528 to 636 square feet of building area. The comparables sold from August 2017 to January 2018 for prices ranging from \$400,000 to \$505,000 or from \$157.79 to \$192.67 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 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 a reduction in the subject's assessment is not warranted.

The record contains five comparables for the Board's consideration as one comparable was common to both parties. The Board gave less weight to the appellant's comparables #1 and #2 which sold in 2016 and are dated and less likely to be indicative of fair market value as of the subject's January 1, 2018 assessment date.

The Board finds the best evidence of market value to be appellant's comparable #3/board of review comparable #1 along with board of review comparables #2 and #3 which are similar to the subject in location, age, design, dwelling size and sold more proximate in time to the January 1, 2018 assessment date at issue in this appeal. Of these three comparables, two have smaller basements with finished area compared to the subject's unfinished basement. These comparables sold from August 2017 to January 2018 for prices ranging from \$400,000 to \$505,000 or from \$157.79 to \$192.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$459,447 or \$174.03 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 from 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:

December 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Barbara Halperin, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085