



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

APPELLANT: Anita Yablong
DOCKET NO.: 18-02251.001-R-1
PARCEL NO.: 16-10-307-006

The parties of record before the Property Tax Appeal Board are Anita Yablong, 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: \$74,318
IMPR.: \$68,598
TOTAL: \$142,916

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage 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 brick single-family dwelling that was constructed in 1954, with an effective age of 1980. The home contains 1,759 square feet of living area and features a partial basement with finished area, central air conditioning, one fireplace and a 246-square foot garage. The property has a 13,739 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased from Robert S. Filler and Paula L. Filler on June 15, 2015 for \$331,500. The appeal petition indicated the property was sold by a Realtor and had been advertised for sale on the Multiple Listing Service (MLS) for four months. Appellant submitted a copy of the Settlement Statement showing the contract sales price

of \$331,500 but the Settlement Statement does not show that commissions were paid to any Realtors at closing.

In support of the overvaluation argument, appellant also submitted information on the sales of three comparable properties located within .50 of a mile from the subject. The dwellings consist of one-story brick single-family dwellings that range in size from 1,610 to 1,887 square feet of living area that are situated on sites containing 12,384 to 14,587 square feet of land area. The homes were built in 1954 or 1955 but two of the comparables have effective ages of either 1958 or 1975. The comparables each have a basement with finished area, a fireplace, and a garage containing 368 to 506 square feet of building area. Two of the comparables feature central air conditioning. The comparables sold from Augusts 2016 to October 2017 for prices ranging from \$276,000 to \$360,000 or from \$171.43 to \$195.55 per square foot of living area, including land.

Based on the above evidence, the appellant requested a reduction in the subject's assessment to \$109,011 which reflects a market value of approximately \$327,066 or \$185.94 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,916. The subject's assessment reflects a market value of \$432,031 or \$245.61 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 response to the appellant's evidence, the board of review noted that appellant's comparable #1 was sold in as-is condition and, according to its listing sheet, "needs quite a bit of work and is ripe for rehab or tear down" and that appellant's comparable #3 sold in 2016. The board of review also disclosed that in October 2015, subsequent to its June 2015 purchase, a building permit in the amount of \$170,000 was issued for remodeling of the subject property.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales of dwellings located from .526 of a mile to 1.015 miles from the subject. The comparables consist of one-story single-family brick or wood-sided dwellings that contain 1,832 to 1,959 square feet of living area and are situated on sites ranging in size from 11,372 to 21,000 square feet of land area. The homes were built from 1940 to 1957 but, according to the property record cards submitted by the board of review, were each remodeled between 1979 and 2017. The comparables feature central air conditioning and a garage ranging in size from 345 to 484 square feet of building area. Three of the comparables each have a basement with finished area and three comparables each have one fireplace. One comparable has a crawlspace foundation. The comparables sold from August 2017 to July 2018 for prices ranging from \$435,000 to \$575,000 or from \$237.45 to \$310.48 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 a reduction in the subject's assessment is not warranted.

To support their respective positions before the Property Tax Appeal Board, the appellant submitted evidence regarding the subject's 2015 sale and information on three comparable sales, while the board of review submitted evidence showing a building permit in the amount \$170,000 was issued for remodeling of the subject property subsequent to its June 2015 purchase, along with information on four comparable sales.

The Board gave less weight to the 2015 sale of the subject property as the sale is dated in relation to the January 1, 2018 assessment date at issue and as it appears the subject property was extensively remodeled subsequent to that purchase.

The Board also gave less weight to the appellant's comparables as comparables #1 and #2 are smaller dwellings when compared to the subject; further, comparable #1 was sold in as-is condition and was in poor condition and in need of repairs or tearing down at the time of its sale. Comparable #3's August 2016 sale is dated relative to the January 1, 2018 assessment date at issue. The Board also gave less weight to board of review comparables #1 and #2 as comparable #1 is located over a mile distant from the subject and comparable #2 has a crawlspace foundation, dissimilar when compared to the subject.

The Board finds board of review comparables #1 and #4 to be the best evidence of market value in the record. These comparables are similar to the subject in location, design, size and most features. The dwellings sold in August 2017 and May 2018 for \$480,000 and \$435,000 or \$254.51 and \$237.45 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$432,031 or \$245.61 per square foot of living area, including land, which is supported by the best comparable sales in this record. After adjusting 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: 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

AGENCY

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

APPELLANT

Anita Yablong, 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