



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

APPELLANT: Steven Sorensen  
DOCKET NO.: 19-03262.001-R-1  
PARCEL NO.: 16-36-120-010

The parties of record before the Property Tax Appeal Board are Steven Sorensen, the appellant, 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:** \$73,767  
**IMPR.:** \$187,989  
**TOTAL:** \$261,756

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 2019 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 home of wood siding exterior construction with 3,710 square feet of living area.<sup>1</sup> The home was built in 1976 and has a reported effective age of 1978. Features of the home include a basement with a recreation room, central air conditioning, a fireplace, and a 598 square foot garage. The subject has an approximately 13,931 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 an appraisal estimating the subject property had a market value of \$740,000

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<sup>1</sup> Additional data regarding the subject not reported by the appellant is found in the subject's property record card presented by the board of review. The parties differ regarding the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is found in the appraisal report. The appraisal contains a sketch and photographs of the subject depicting a hallway and office loft area as part of the second floor square footage which do not appear to be included in the subject's property record card presented by the board of review.

as of November 23, 2019. The appraisal was prepared by Dmitriy Furman, a certified residential real estate appraiser.

Under the sales comparison approach, the appraiser analyzed the sales of four comparables located from 0.08 to 0.71 of a mile from the subject property.<sup>2</sup> The parcels range in size from 9,053 to 12,500 square feet of land area and are improved with homes ranging in size from 2,711 to 3,840 square feet of living area. The dwellings are from 11 to 45 years old. Each home has a basement, three of which have finished area, central air conditioning, and a 2-car garage. The comparables sold from August to October 2019 for prices ranging from \$675,000 to \$799,895 or from \$186.20 to \$248.99 per square foot of living area, including land. The appraiser adjusted each of the comparables for pertinent factors based on their similarities and differences from the subject and estimated an opinion of market value of \$740,000 as of November 23, 2019.

Under the cost approach, the appraiser valued the subject's site and improvements at \$574,140, and after making adjustments for depreciation and "as-is" value of site improvements, arrived at an indicated value by the cost approach of \$745,800 as of November 23, 2019.

The appraiser placed more weight on the sales comparison approach and estimated an opinion of market value for the subject property of \$740,000 as of November 23, 2019, which the appraiser asserted was further supported by the cost approach.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,756. The assessment reflects a market value of \$795,853 or \$214.52 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% 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. The comparables are located from 0.19 to 0.62 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 8,750 to 16,510 square feet of land area and are improved with two-story homes of brick or dryvit exterior construction ranging in size from 2,662 to 3,551 square feet of living area. The dwellings were built from 1931 to 1995 and four of the homes have effective ages ranging from 1961 to 1987. Each home has a basement with a recreation room, central air conditioning, one or two fireplaces, and a garage ranging in size from 220 to 512 square feet of building area. The comparables sold from May 2016 to July 2019 for prices ranging from \$699,000 to \$900,000 or from \$229.48 to \$266.85 per square foot of living area, including land. Based upon this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The appraiser also included information regarding two properties listed for sale but stated that such properties were not considered by the appraiser in estimating the market value of the subject, and thus, such properties are not described and are not considered by the Board herein.

### **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 appellant submitted an appraisal and the board of review submitted five comparable sales to support their respective positions before the Property Tax Appeal Board. Upon examining the comparables utilized in the appraisal along with the adjustments, the Board finds that the appraisal comparables #1 and #3 are dissimilar to the subject in age; however, no adjustments for age were made. Therefore, the Board finds the appraiser's value conclusion is not well-supported by the comparable sales and instead, the Board will examine the raw sales data presented in the appraisal along with the board of review comparables.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal comparables #1 and #3 and the board of review's comparables #3 and #5, due to differences from the subject in age. The Board also gives less weight to the board of review's comparables #1 and #2 due to their 2016 or 2017 sale dates that are more remote in time than the other comparables in this record.

The Board finds the best evidence of market value to be the appraisal comparables #2 and #4 as well as the board of review's comparable #4, which are more similar to the subject in age/effective age, location, and some features, although two of these comparables have smaller dwelling sizes when compared to the subject, suggesting an upward adjustment is necessary to make these properties more equivalent to the subject. These most similar comparables sold from February to September 2019 for prices ranging from \$675,000 to \$855,000 or from \$186.20 to \$266.85 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$795,853 or \$214.52 per square foot of living area, including land, which is within the range established by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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:

April 19, 2022



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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