



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

APPELLANT: Beth Miller
DOCKET NO.: 19-03953.001-R-1
PARCEL NO.: 16-28-410-017

The parties of record before the Property Tax Appeal Board are Beth Miller, 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: \$35,303
IMPR.: \$145,346
TOTAL: \$180,649

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 one-story dwelling of brick and wood siding exterior construction with 1,930 square feet of living area. The dwelling was built in 1988 and is approximately 31 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 484 square foot garage. The property has approximately a 3,249 square foot site and is located in Highland Park, West Deerfield 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 the same neighborhood and within .07 of a mile from the subject. The comparables are described as one-story dwellings of brick exterior construction with either 1,930 or 2,292 square feet of living area. The dwellings are 31 years old and are situated on sites ranging in size from 2,700 to 3,001 square feet of land area. Each comparable has a concrete slab foundation, a fireplace and a garage with either 484 or

506 square feet of building area. The comparables sold from February 2017 to July 2018 for prices ranging from \$435,000 to \$527,500 or from \$225.39 to \$269.43 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,649. The subject's assessment reflects an estimated market value of \$549,252 or \$284.59 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .02 of a mile to 2.20 miles from the subject, two of which are located within the same neighborhood as the subject. Board of review comparable #2 was also submitted by the appellant as comparable #3. The comparables are described as one-story dwellings of brick or brick and wood siding exterior construction with either 1,930 or 2,777 square feet of living area. The dwellings were constructed in 1988 or 1996. Each comparable has a concrete slab foundation, central air conditioning, a fireplace and a 484 square foot garage. The board of review reported comparables #1 and #2 have sites with either 3,000 or 3,050 square feet of land area. The comparables sold in July 2018 or April 2019 for prices ranging from \$520,000 to \$565,000 or from \$201.66 to \$292.75 per square foot of living area. 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.

The record contains five comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparables #1 and #2 as they sold in 2017, less proximate in time to the January 1, 2019 assessment date than the other sales in the record. The Board also gave less weight to board of review comparable #3 due to its considerably larger dwelling size and distant location when compared to the subject.

The Board finds the best evidence of the market value to be the board of review comparables #1 and #2 which includes the parties' common comparable. These comparables are located within the same neighborhood as the subject and sold proximate in time to the assessment date at issue. Furthermore, both comparables are identical to the subject in age, dwelling size, and features. These comparables sold in July 2018 for prices of \$565,000 and \$520,000 or for \$292.75 and \$269.43 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$549,252 or \$284.59 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

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 18, 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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