



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

APPELLANT: Cheryl Lamberty
DOCKET NO.: 19-05879.001-R-1
PARCEL NO.: 16-10-301-028

The parties of record before the Property Tax Appeal Board are Cheryl Lamberty, 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 **A Reduction** 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: \$58,783
IMPR.: \$68,284
TOTAL: \$127,067

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 wood siding exterior construction with 1,906 square feet of living area. The dwelling was constructed in 1951 and is 68 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached 574 square foot garage. The property has a 17,202 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 information on four comparable sales located within .56 miles from the subject. The comparables are described as one-story dwellings of brick exterior construction that range in size from 1,662 to 1,951 square feet of living area. The dwellings are 63 to 68 years old and are situated on sites ranging in size from 12,310 to 15,899 square feet of land area. The comparables have basements with two having finished area. Other features include central air

conditioning and attached or detached garages ranging in size from 368 to 552 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from October 2017 to April 2019 for prices ranging from \$300,000 to \$382,000 or from \$167.22 to \$198.34 per square foot of living area, including land. 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 \$133,819. The subject's assessment reflects an estimated market value of \$406,868 or \$213.47 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 four comparable sales located within .40 miles from the subject. The comparables have sites ranging in size from 12,080 to 20,470 square feet of land area and are improved with one-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 1,504 to 2,183 square feet of living area. The dwellings were built in 1954 or 1956 with effective ages from 1960 to 1977. Each comparable has a recreation room in its basement, central air conditioning, and a garage ranging in size from 368 to 588 square feet of building area. Two comparables each have a fireplace. The comparables sold from May 2018 to March 2019 for prices ranging from \$395,000 to \$575,000 or from \$200.29 to \$301.51 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration. The Board gives less weight the appellant's comparable #3 and board of review comparables #1, #3 and #4 as they are less similar in dwelling size to the subject and the remaining comparables in the record

The Board finds the best evidence of market value to be appellant's comparables #1, #2 and #4 along with board of review comparable #2. These comparables overall are more similar to the subject in location, age, dwelling size and features. However, two comparables have basement recreation rooms unlike the subject's unfinished basement. These best comparables sold from June 2018 to April 2019 for prices ranging from \$300,000 to \$410,000 or from \$167.22 to \$200.29 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$406,868 or \$213.47 per square foot of living area, including land, which falls within the range of the best comparable sales in this record on overall market value but higher on a price per square foot basis. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a 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: March 15, 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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