



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

APPELLANT: Steve Beitler
DOCKET NO.: 19-06195.001-R-1
PARCEL NO.: 16-36-210-005

The parties of record before the Property Tax Appeal Board are Steve Beitler, 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: \$131,185
IMPR.: \$70,976
TOTAL: \$202,161

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 dwelling of stucco exterior construction with 3,188 square feet of living area. The dwelling was constructed in 1926. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 400 square foot garage. The property has a 14,204 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 three comparable sales located within 3,492 feet of the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 5,941 to 22,145 square feet of land area. The comparables are improved with two-story dwellings of stucco, brick or stone exterior construction ranging in size from 2,950 to 4,972 square feet of living area. The dwellings were

built from 1935 to 1941. The appellant reported that one comparable has a concrete slab foundation and two comparables each have a basement, one of which has finished area. The comparables have central air conditioning, one or three fireplaces and a garage ranging in size from 399 to 440 square feet of building area. The properties sold from March 2018 to November 2019 for prices ranging from \$550,000 to \$850,000 or from \$163.42 to \$186.44 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$202,161, which would reflect a market value of \$606,544 or \$190.26 per square foot of living area, including land, when using 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 \$232,903. The subject's assessment reflects a market value of \$708,127 or \$222.12 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 and assessment data on five comparable properties. The board of review failed to provide sales data to address the appellant's overvaluation argument. Therefore, the Board will not further analyze the equity comparables.

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 Board finds the only evidence of market value in the record to be the three comparable sales provided by the appellant. The Board gives less weight to the appellant's comparables #1 and #3 due to their considerably larger dwelling sizes when compared to the subject.

The Board finds on this limited record that the best evidence of market value is appellant's comparable sale #2. The Board finds this comparable to be most similar to the subject in location, dwelling size, design, age and most features. However, the Board finds this comparable has a smaller site size when compared to the subject property. This property sold in June of 2018 for a price of \$550,000 or \$186.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$708,127 or \$222.12 per square foot of living area, including land, which is greater than the most similar comparable sale in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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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COUNTY

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