



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

APPELLANT: Dennis Levin
DOCKET NO.: 19-06265.001-R-1
PARCEL NO.: 16-21-411-001

The parties of record before the Property Tax Appeal Board are Dennis Levin, 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: \$39,992
IMPR.: \$87,209
TOTAL: \$127,201

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 aluminum siding and brick exterior construction with 1,624 square feet of living area. The dwelling was constructed in 1967. Features of the home include a finished lower level,¹ central air conditioning, three full baths and a 504 square foot garage. The property has an 8,030 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 with the same assessment neighborhood code as the subject and within .66 of a mile from the subject property. The comparables have sites with 7,300 or 14,170 square feet of land area and are improved with one-

¹ The board of review provided a property record card for the subject property depicting the dwelling with a finished lower level, which was unrefuted by the appellant.

story dwellings of brick exterior construction ranging in size from 1,284 to 1,699 square feet of living area. The dwellings were built from 1954 to 1977. The appellant reported that each comparable has an unfinished basement and central air conditioning. The comparables have from one full and one half baths to three full baths. Two comparables each have one fireplace and two comparables each have a garage with either 383 or 638 square feet of building area. The properties sold from November 2017 to September 2018 for prices ranging from \$295,000 to \$348,000 or from \$191.29 to \$234.03 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$118,203, which would reflect a market value of \$354,644 or \$218.38 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 \$127,201. The subject's assessment reflects a market value of \$386,747 or \$238.14 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 descriptive information and assessment data on five comparable properties. No sales data was provided for the comparables to address the appellant's overvaluation argument, therefore these comparables will not be further addressed in this analysis.

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 three comparable sales submitted by the appellant for the Board's consideration. The Board finds none of the comparables have a finished lower level like the subject. Furthermore, the Board finds comparable #1 is 10 years older than the subject dwelling; comparable #2 is 13 years older, 21% smaller and has fewer bathrooms when compared to the subject; and comparable #3 is 10 years newer than the subject, has fewer bathrooms and no garage when compared to the subject. Nevertheless, these properties sold from November 2017 to September 2018 for prices ranging from \$295,000 to \$348,000 or from \$191.29 to \$234.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$386,747 or \$238.14 per square foot of living area, including land. The subject's higher value appears to be justified after considering adjustments to the comparables for differences in features, dwelling size and/or age, when compared to the subject. Therefore, based on this record the Board finds no reduction in the subject's estimated market value as reflected by its 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:

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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