



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

APPELLANT: Richard Nelson  
DOCKET NO.: 19-06457.001-C-1 through 19-06457.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard Nelson, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-06457.001-C-1	16-23-407-004	71,095	114,996	\$186,091
19-06457.002-C-1	16-23-407-005	10,262	0	\$10,262

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 retail building containing 3,892 square feet of building area.<sup>1</sup> The building was constructed in 1922 but has a 1997 effective age. The property has a 3,464 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 that are located 0.3 of a mile or 1.3 miles from the subject in Highland Park or Highwood. The comparables have sites ranging in size from 7,405 to 28,562 square feet of land area that are improved with retail buildings containing from 5,700 to 14,000 square feet of building area. One of the buildings was constructed in 1923. The comparables sold from October 2017 to May 2019 for prices ranging

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<sup>1</sup> The Board finds the best evidence of the subject's description is the subject's Property Record Card (PRC) submitted by the board of review.

from \$815,000 to \$1,500,000 or from \$107.14 to \$142.98 per square foot of building 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 \$196,353. The subject's assessment reflects a market value of \$596,999 or \$153.39 per square foot of building 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 that are located in Highland Park, Highwood or Deerfield. The board of review's comparables #1, #2 and #3 are the same properties as the appellant's comparables #1, #2 and #3. The comparables have sites ranging in size from 6,534 to 28,449 square feet of land area that are improved with retail buildings containing from 1,980 to 14,000 square feet of building area. Two of the buildings were constructed in 1923 or 1999, and another building was renovated in 2008. The comparables sold from October 2017 to October 2020 for prices ranging from \$550,000 to \$1,500,000 or from \$107.14 to \$277.78 per square foot of building 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of five comparable sales for the Board's consideration, three of which was submitted by both parties. The Board gives less weight to the appellant's comparable #3, as well as the board of review's comparables #3 and #4, which includes the parties' common comparable #3, due to their sale dates occurring greater than 14 months prior to the January 1, 2019 assessment date at issue or their sale date occurring greater than 19 months after the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables, which includes two of the parties' common comparables, have varying degrees of similarity to the subject and sold proximate to the January 1, 2019 assessment date at issue. The best comparables sold from September 2018 to June 2019 for prices ranging from \$550,000 to \$1,000,000 or from \$133.33 to \$277.78 per square foot of building area, including land. The subject's assessment reflects a market value of \$596,999 or \$153.39 per square foot of building area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

Based on this record 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: June 21, 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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