



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

APPELLANT: Steven Globis  
DOCKET NO.: 19-07433.001-R-1  
PARCEL NO.: 11-11-304-003

The parties of record before the Property Tax Appeal Board are Steven Globis, 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:** \$68,688  
**IMPR.:** \$100,002  
**TOTAL:** \$168,690

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 wood siding exterior construction with 2,434 square feet of living area. The dwelling was constructed in 1980 and is approximately 39 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 441 square foot garage. The property has an approximately 41,710 square foot site and is located in Green Oaks, Libertyville 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 with the same assessment neighborhood code as the subject and located within .45 of a mile from the subject property. The comparables have sites that range in size from 40,262 to 67,953 square feet of land area and are improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 2,613 to 3,268 square feet of living area. The dwellings range in age from 32 to 38 years

old. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 315 to 974 square feet of building area. The properties sold from October 2017 to December 2018 for prices ranging from \$520,000 to \$640,000 or from \$167.10 to \$202.83 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$152,368, which would reflect a market value of \$457,150 or \$187.82 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 \$168,690. The subject's assessment reflects a market value of \$512,891 or \$210.72 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 on three comparable sales with the same assessment neighborhood code as the subject and located within .74 of a mile from the subject property. The comparables have sites that range in size from 39,840 to 44,810 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,448 to 2,735 square feet of living area. The dwellings were built from 1986 to 1988 with comparable #3 having a reported effective age of 1987. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 748 square feet of building area. The properties sold from May to July 2019 for prices ranging from \$540,000 to \$579,900 or from \$197.44 to \$224.26 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3 and #4 due to their larger dwelling sizes when compared to the subject. Furthermore, the 2017 sale of appellant's comparable #1 is dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable sale #2 and the board of review's comparable sales. These comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and most features. These properties sold from December 2018 to July 2019 for prices ranging from \$530,000 to \$579,900 or from \$197.44 to \$224.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$512,891 or \$210.72 per square foot of living

area, including land, which falls below the overall price range established by the best comparable sales in the record but within the range on a price per square foot basis. Therefore, based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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:

May 17, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Steven Globis, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085