



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

APPELLANT: Linda Rosenberg  
DOCKET NO.: 20-01633.001-R-1  
PARCEL NO.: 16-14-312-031

The parties of record before the Property Tax Appeal Board are Linda Rosenberg, the appellant, by Mendy L. Pozin, Attorney at Law in Northbrook; 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:** \$175,195  
**IMPR.:** \$191,435  
**TOTAL:** \$366,630

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 2020 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 2-story dwelling of brick and stucco exterior construction with 5,306 square feet of living area. The dwelling was constructed in 1924 and has an effective age of 1929. Features of the home include a basement with finished area, central air conditioning, four fireplaces, and a garage containing 506 square feet of building area. The property has a 37,290 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared before the Property Tax Appeal Board by counsel Mendy Pozin contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales, two of which are located in the same assessment neighborhood code as the subject. The comparables consist of 2-story, 2.5-story, or part 2-story and part 3-story dwellings of frame, brick, or stucco exterior construction ranging in size from 5,278 to 6,802 square feet of living area. The homes were built from 1900 to 1925, with comparables #2 and #3 having effective ages of 1912 and 1926, respectively. Each

dwelling has two or three fireplaces, a basement with two having finished area, and a garage ranging in size from 440 to 616 square feet of building area. Three comparables have central air conditioning. The parcels range in size from 33,230 to 49,427 square feet of land area. The comparables sold from January to December 2020 for prices ranging from \$650,000 to \$955,000 or from \$109.59 to \$161.05 per square foot of living area, including land.

At hearing, appellant's counsel argued that the subject has lower valued ravine land, and has the second lowest land value of all comparables in the record, based on their respective land assessments. Counsel noted that the subject's effective age was increased by five years. Counsel then noted that appellant comparable #1 is located on the same street as the subject, and argued that it has a similar dwelling size and a higher land value than the subject, based on the respective land assessments. Counsel then argued that appellant comparable #2 is located in the northern end of Highland Park, like the subject, has a similar dwelling size, similar age, and a superior land value based on the land assessments. With regard to appellant comparable #3, counsel pointed out that the property is located one block from the subject, has a similar age and effective age to the subject, and has a larger dwelling than the subject, yet sold for less than the subject's estimated market value based on its assessment. Counsel then asserted that appellant comparable #4 has a similar age and effective age to the subject, a similar land value, based on the respective assessments, a larger dwelling than the subject, and yet sold for less than subject's estimated market value based on its assessment.

Based on this evidence, the appellant requested a reduced total assessment of \$266,631, for an estimated market value of \$799,973 or \$150.77 per square foot of living area, including land, when applying 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 \$366,630. The subject's assessment reflects a market value of \$1,101,322 or \$207.56 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

Jack Perry, Mass Appraisal Specialist, appeared on behalf of the Lake County Board of Review and pointed out that, based on the property record card, the subject had been remodeled in 1991. Mr. Perry stated that appellant comparable #1 was an "as-is" sale and was advertised as needing rehab or possible teardown. Mr. Perry noted that this property was subsequently updated and sold for \$1,950,000. Mr. Perry then stated that appellant comparable #4 was advertised as a land sale, that the building was demolished after purchase, and argued that the building characteristics for this property were irrelevant since the property was sold for its underlying land value. Mr. Perry then argued that appellant comparable #3 is dissimilar to the subject in dwelling size.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales, one of which is located in the same assessment neighborhood code as the subject. The comparables consist of part 1-story and part 2-story,<sup>1</sup> 2-story, 2.5-story, or 3-story dwellings of wood siding, stucco and wood siding, brick and wood siding, or stucco and

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<sup>1</sup> A schematic drawing provided by the appellant depicts board of review comparable #3 as having only a partial second story.

brick exterior construction ranging in size from 5,311 to 6,127 square feet of living area. The dwellings were built from 1900 to 1996, with effective ages ranging from 1918 to 1997. Each dwelling has central air conditioning, one to three fireplaces, a basement with four having finished area, and a garage ranging in size from 420 to 1,352 square feet of building area. Comparables #2 and #5 each have an inground swimming pool, with comparable #2 also having a bath house. The parcels range in size from 23,000 to 54,300 square feet of land area. The comparables sold from April 2019 to October 2020 for prices ranging from \$1,350,000 to \$2,337,500 or from \$231.40 to \$440.12 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal and based on the previous written submission, appellant's counsel argued that despite comparable #3 having a larger dwelling, the property is in the same neighborhood as the subject, has a similar age, a similar land value based on the respective assessments, yet sold for less than the subject's estimated market value based on its assessment. Counsel argued that appellant comparable #4 was occupied throughout 2020, was not demolished until 2021, and that it is a valid comparable sale for this appeal. Counsel asserted that board of review comparable #1 is dissimilar to the subject in dwelling size and age, and has been renovated. Counsel then argued that the MLS listing for board of review comparable #2 suggests that there is an additional coach house over the garage, making it dissimilar to the subject, and it has an inground swimming pool and pool house unlike the subject. Counsel asserted that board of review comparable #3 has a newer age, a dissimilar part 1-story and part 2-story design, and is located near Lake Michigan.<sup>2</sup> Counsel then argued that board of review comparable #4 has a second parcel, and was designed by a noted architect, making it dissimilar to the subject, and that board of review comparable #5 was dissimilar to the subject having been renovated.

In surrebuttal, with regard to board of review comparable #2, Mr. Perry stated that the sketch contained in the MLS listing, which was not a part of the board of review's submission, and County records show the area above the garage to be unfinished attic space. Mr. Perry stated that the assessment for appellant's comparable #4 was reduced due to the building needing to be torn down.

### **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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1, #3, and #4 due to differences in basement finish or dwelling size when compared to the subject. The Board also gives reduced weight to board of review comparables #2 through #5 due to

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<sup>2</sup> As part of written rebuttal, the appellant also submitted a map showing the location of board of review comparable #3, which is described as being located "one house away from Lake Michigan."

differences in basement finish, age, and/or inground swimming pool/pool house amenities when compared to the subject.

On this record and after considering the various arguments made by the respective parties, the Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sale #1, which are similar to the subject in dwelling size, age, and features. These most similar comparables sold for prices of \$850,000 and \$1,600,000 or for \$161.05 and \$261.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,101,322 or \$207.56 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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 21, 2023

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Clerk of the Property Tax Appeal Board

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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