



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

APPELLANT: Nancy Burstyn  
DOCKET NO.: 20-01918.001-R-1  
PARCEL NO.: 16-27-306-025

The parties of record before the Property Tax Appeal Board are Nancy Burstyn, 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:** \$58,580  
**IMPR.:** \$83,768  
**TOTAL:** \$142,348

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 tri-level dwelling of brick and wood siding exterior construction with 2,138 square feet of above ground living area. The dwelling was constructed in 1961 and is approximately 59 years old. The dwelling has a reported effective age of 1969.<sup>1</sup> Features of the home include a finished lower level, central air conditioning, a fireplace and a 441 square foot garage. The property has an approximately 16,000 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 four comparable sales with the same assessment neighborhood code as the subject and located within .25 of a mile from the subject property. The

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<sup>1</sup> The subject's property record card provided by the board of review disclosed the subject dwelling was remodeled in 2001 and has an effective age of 1969, which was unrefuted by the appellant.

comparables have sites that range in size from 10,558 to 16,247 square feet of land area. The comparables are improved with split-level or tri-level dwellings of brick, wood siding or stucco exterior construction ranging in size from 1,842 to 3,360 square feet of above ground living area. The dwellings range in age from 58 to 97 years old. The comparables each have a lower level, three of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 400 to 550 square feet of building area. Two comparables each have one fireplace. The comparables sold from May 2018 to August 2020 for prices ranging from \$300,000 to \$600,000 or from \$143.17 to \$210.33 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$123,824, which would reflect a market value of \$371,509 or \$173.76 per square foot of above ground 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 \$160,359. The subject's assessment reflects a market value of \$481,703 or \$225.31 per square foot of above ground 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.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .88 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 9,660 to 12,130 square feet of land area. The comparables are improved with split-level or tri-level dwellings of brick and wood siding exterior construction ranging in size from 1,359 to 2,435 square feet of above ground living area. The dwellings were built from 1954 to 1963 with comparables #2 and #3 having reported effective ages of 1978 and 1975, respectively. The board of review reported that one comparable has a finished lower level and two comparables each have a basement, one of which is finished with a recreation room. Each comparable has central air conditioning and a garage ranging in size from 483 to 780 square feet of building area. Two comparables each have one fireplace. The comparables sold from May 2018 to October 2020 for prices ranging from \$419,000 to \$580,000 or from \$226.61 to \$308.31 per square foot of above ground 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3, as well as the three comparables submitted by the board of review due to differences from the subject in dwelling size, age and/or design. Furthermore, the appellant's comparables #1 and #3, along with board of review

comparable #3 had sale dates which occurred less proximate in time to the lien date at issue than the other comparable sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #4, which sold proximate in time to the assessment date at issue and are overall more similar to the subject in dwelling size, design, age and features. These two comparables sold in June 2020 and August 2020 for prices of \$300,000 and \$395,000 or for \$162.87 and \$210.33 per square foot of above ground living area, including land, respectively. The subject's assessment reflects a market value of \$481,703 or \$225.31 per square foot of above ground living area, including land, which falls above the two best comparable sales in this record both in terms of overall market value and on a price per square foot basis. 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 excessive. Therefore, based on this record the Board finds a reduction in the subject's 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: October 18, 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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