



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

APPELLANT: Sari Hirsch
DOCKET NO.: 20-01980.001-R-1
PARCEL NO.: 16-10-314-005

The parties of record before the Property Tax Appeal Board are Sari Hirsch, 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: \$57,181
IMPR.: \$62,920
TOTAL: \$120,101

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 one-story dwelling of wood siding exterior construction with 1,507 square feet of living area. The dwelling was built in 1956 and is approximately 64 years old. Features of the home include a full basement with a recreation room, central air conditioning, and an attached garage with 368 square feet of building area. The property has a site with approximately 16,220 square feet of land area 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 situated on sites ranging in size from 12,161 to 17,197 square feet of land area and are improved with one-story dwellings of brick exterior construction ranging in size from 1,494 to 2,200 square feet of living area. The homes are 64 or 65 years old. Each property has full basement with two having finished area, and

central air conditioning. Two comparables have one fireplace and three comparables have attached garages ranging in size from 360 to 588 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 322 to 1,960 feet from the subject property. The comparables sold from March to December 2019 for prices ranging from \$249,000 to \$410,000 or from \$166.67 to \$200.29 per square feet of living area, including land. The appellant requested the subject's assessment be reduced to \$92,404.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,101. The subject's assessment reflects a market value of \$360,772 or \$239.40 per square foot of living area, land included, when applying 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 five comparable sales situated on sites ranging in size from 12,080 to 17,260 square feet of land area and are improved with one-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,334 to 1,519 square feet of living area. The homes were built from 1954 to 1957 with comparables #2, #4 and #5 having effective years built of 1974, 1976 and 1977, respectively. Each property has a full basement with four having a recreation room, and central air conditioning. Two comparables each have a fireplace. Four comparables have attached garages ranging in size from 361 to 468 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from 920 to 1,931 feet from the subject property. The comparables sold from May 2017 to November 2020 for prices ranging from \$395,000 to \$458,000 or from \$262.63 to \$314.84 per square feet of living area, including land. Based on this evidence, the board of review requested no change to 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 nine suggested comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #2, #3 and #4 due to differences in dwelling size when compared to the subject. The Board gives less weight to board of review comparables #2 and #5 which sold over 14 months prior to the January 1, 2020 assessment date and are less likely reflective of the subject's market value.

The Board finds the best evidence of the subject's market value to be appellant's comparable #1 and board of review comparables #1, #3 and #4 which sold proximate in time to the assessment date at issue and are similar to the subject in location, design, age, dwelling size and some features. However, two comparables have unfinished basements and two comparables lack a garage when compared to the subject suggesting upward adjustments to make them more

equivalent to the subject. The best comparables sold from March 2019 to November 2020 for prices ranging from \$249,000 to \$425,000 or from \$166.67 to \$299.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$360,772 or \$239.40 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales 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 evidence, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is 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: November 22, 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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