



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

APPELLANT: Pamela Rivi
DOCKET NO.: 21-01157.001-R-1
PARCEL NO.: 16-15-106-007

The parties of record before the Property Tax Appeal Board are Pamela Rivi, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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: \$51,742
IMPR.: \$76,730
TOTAL: \$128,472

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 ranch style dwelling of wood siding exterior construction with 1,472 square feet of living area. The dwelling was constructed in 1970. Features of the home include an unfinished basement, a 400 square foot carport, and a 528 square foot garage.¹ The property has an approximately 12,670 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 equity comparables with the same assessment neighborhood code as the subject property. The properties have sites that range in size from

¹ The best description of the subject property was found in the property record card and schematic drawing which were submitted by the board of review. This disclosed that the subject had a carport which was not disclosed by the appellant, nor was it refuted in written rebuttal.

12,240 to 17,980 square feet of land area. The properties are improved with ranch style dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,128 to 1,791 square feet of living area. The dwellings were built from 1952 to 1957 with comparables #2 and #4 having effective years built of 1975 and 1959, respectively. One comparable has a concrete slab foundation and three comparables each have a basement with finished area. Three comparables each have central air conditioning. Three comparables each have one fireplace. Each comparable has a garage that ranges in size from 330 to 572 square feet of building area. The properties sold from January 2020 to June 2021 for prices ranging from \$177,500 to \$410,000 or from \$157.36 to \$268.82 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$102,850 which reflects a market value of \$308,581 or \$209.63 per square foot of living area, land included, 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 \$128,472. The subject's assessment reflects a market value of \$386,382 or \$262.49 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 with the same neighborhood as the subject. Board of review comparable #4 is the same property as the appellant's comparable #3. The properties have sites that range in size from 7,850 to 18,050 square feet of land area. The comparables are improved with ranch style dwellings of brick or brick and wood siding exterior ranging in size from 1,334 to 1,795 square feet of living area. The dwellings were built in either 1954 or 1956 and have effective years built ranging from 1964 to 1999. The comparables each have a basement with four having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 264 to 483 square feet of building area. The properties sold from March to October 2020 for prices ranging from \$360,000 to \$555,000 or from \$260.87 to \$309.36 per square foot of living area, land included. 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 eight suggested comparable sales for the Board's consideration, which includes one sale shared by both parties. The Board gives less weight to the appellant's comparables #1, #3, and #4 as well as board of review comparables #1 and #2 which differ from the subject in foundation type, age/effective age, and/or dwelling size.

The Board finds the best evidence of the market value to the parties' remaining comparables, including one comparable shared by both parties. These comparables are similar to the subject in location, design, age/effective age, dwelling size, and most features. However, three of these comparables have basement finish, unlike the subject. Nevertheless, the properties sold from January to October 2020 for prices ranging from \$345,000 to \$400,000 or from \$214.29 to \$296.10 per square foot of living area, land included. The subject's assessment reflects a market value of \$386,382 or \$262.49 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences such as basement finish when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and 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: October 17, 2023



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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