



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

APPELLANT: Ronald Levin  
DOCKET NO.: 21-02688.001-R-3  
PARCEL NO.: 17-31-302-168

The parties of record before the Property Tax Appeal Board are Ronald Levin, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:** \$294,690  
**IMPR.:** \$268,846  
**TOTAL:** \$563,536

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 2021 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**

As of January 1, 2021, the subject parcel was improved with a 2-story dwelling of brick exterior construction containing 7,441 square feet of living area. The dwelling was reportedly demolished in July 2021. Features of the home included a basement, that had finished area, central air conditioning, two fireplaces and an attached 768 square foot garage. The property has an 83,374 square foot site and is located in Highland Park, Moraine Township, Lake County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$600,000 as of January 1, 2021. The appellant's appraiser described the subject as vacant land, however, within the Supplemental Addendum the appraiser disclosed the subject was inspected on

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<sup>1</sup> The Board finds the best description of the subject property was the subject's Property Record Card (PRC) submitted by the board of review, which was not refuted by the appellant.

December 13, 2021 but the effective date of the appraisal is January, 1, 2021. The appellant's appraiser used the sales comparison approach to value property in estimating a market value for the subject and selected five comparable properties that are located from 3.41 to 5.44 miles from the subject. The comparables have sites ranging in size from 23,960 to 163,350 square feet of land area. Two comparables are described as having "none" site improvements, two comparables are described as having "vacant" site improvements, and one comparable is described as having "House on Lot." The comparables sold from July 2020 to November 2021 for prices ranging from \$335,000 to \$860,000 or from \$4.06 to \$20.87 per square foot of land area. After adjusting the comparables' sale prices for differences when compared to the subject, the appraiser estimated the comparables have adjusted sale prices ranging from \$435,000 to \$810,000. Based on these adjusted sale prices, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$600,000 as of January 1, 2021.

Based on this evidence the appellant requested the subject's assessment be reduced to \$199,980.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$563,536. The subject's assessment reflects a market value of \$1,694,845, 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 the subject's PRC, a critique of the appellant's appraisal, and an explanation as to how the subject's 2021 assessment was calculated.

The subject's PRC disclosed two building permits were issued in 2021. The first was for a demolition permit issued on July 7, 2021, which reflects a closed status. The second was for a residential building permit in the amount of \$3,100,000 issued on August 6, 2021, which reflects an open status. The PRC further reveals the subject's 2021 improvement assessment has a prorated value reflecting the 211 days the structure was present in 2021.

As to the appellant's appraisal, the board of review argued the appraisal is "misleading and non-credible" for describing the subject as vacant land on January 1, 2021 as the township assessor reports the subject property was improved with a 2-story dwelling of brick exterior construction containing 7,441 square feet of living area as of January 1, 2021. The township assessor further reports the subject property's site was inspected on July 30, 2021, and confirmed the subject dwelling was demolished.

As to the calculation of the subject's 2021 assessment, the board of review submitted a Moraine Township Assessors Office Policy Statement, which explained how vacant improvements and improvements subject to demolition are analyzed. The statement included an example of how the township prorates assessments based on the amount of time a structure is standing and the amount of time a structure's demolition is completed. (See also 35 ILCS 200/9-80).

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.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion due to the appraiser's description of the subject property as being vacant land on January 1, 2021. The record contains evidence of a structure being present on the subject's site on January 1, 2021, which was not refuted by the appellant. Furthermore, the only credible evidence of the subject's improvement removal was the demolition permit issued on July 7, 2021, which was confirmed by the township assessor's inspection on July 30, 2021. The appraiser discloses, within the Supplemental Addendum, that the subject was inspected on December 13, 2021 but the effective date of the appraisal is January, 1, 2021. Additionally, the Board finds the appraiser's lack of information regarding the differences between a property with "none" site improvement and a property having a "vacant" site is problematic. The appraisal does include one property described as having a "House on Lot", however, no additional information as to the improvement is disclosed but a negative \$50,000 adjustment was made when compared to the subject. The Board finds these discrepancies call into question the accuracy, reliability and credibility of the appellant's appraisal report and thus its opinion of value.

As to the board of review's argument that the subject's assessment should be prorated due to the subject having a structure present on the property for 211 days in 2021, the Board finds the board of review is justified in assessing the structure on a prorated basis. Therefore, the Board finds the land sales in the record, which sold for prices ranging from \$335,000 to \$860,000, should have positive adjustments to compensate for a structure being present for 211 days in 2021. The subject's assessment reflects a market value of \$1,694,845, which falls above the range established by the comparable sales in the record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their lack of a structure for 211 days in 2021, the Board finds the subject's higher estimated market value as reflected by its assessment is justified. Based on this limited evidence, the Board finds a reduction in the subject's assessment is not 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: January 16, 2024



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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