



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

APPELLANT: Daniel Fisher  
DOCKET NO.: 21-02976.001-R-1  
PARCEL NO.: 16-15-318-010

The parties of record before the Property Tax Appeal Board are Daniel Fisher, the appellant, by attorney Abby L. Strauss, of Schiller Law 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:** \$49,076  
**IMPR.:** \$137,572  
**TOTAL:** \$186,648

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**

The subject property consists of a two-story dwelling of brick and wood siding exterior construction with 3,388 square feet of living area. The dwelling was constructed in 1984. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 726 square feet of building area. The property has an approximately 11,370 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 three comparable sales located within .44 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,330 to 3,630 square feet of living area. The homes were built from 1980 to 1982, with comparable #2 having a reported effective age of 1982. Each dwelling has central air

conditioning, a fireplace, a basement with two having finished area and one being a walk-out style, and a garage ranging in size from 528 to 770 square feet of building area. The parcels range in size from 9,000 to 12,710 square feet of land area. The comparables sold in May 2020 or February 2021 for prices ranging from \$480,000 to \$506,414 or from \$132.23 to \$147.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$158,949, for an estimated market value of \$476,895 or \$140.76 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 \$186,648. The subject's assessment reflects a market value of \$561,347 or \$165.69 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 located within .11 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,912 to 3,582 square feet of living area. The dwellings were built from 1983 to 1986. Each dwelling has central air conditioning, one or three fireplaces, a basement with four having finished area, and a garage ranging in size from 440 to 713 square feet of building area. The parcels range in size from 7,880 to 12,250 square feet of land area. The comparables sold from July 2019 to November 2020 for prices ranging from \$547,500 to \$676,437 or from \$167.74 to \$212.58 per square foot of living area, including land. The board of review submitted a memorandum noting that the Board reduced the subject's assessment for tax year 2019, and that the subject's current assessment was equivalent to the Board's 2019 decision plus the application of equalization factors for tax years 2020 and 2021. 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, the Board takes judicial notice that this property was the subject matter of an appeal for the 2019 tax year under Docket No. 19-04030-R-1, in which the Board issued a decision lowering the total assessment of the subject to \$185,775 based on the agreement of the parties.

In pertinent part, section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such

reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2021 tax years are within the same general assessment period, an equalization factor of 1.0047 was applied in Moraine Township in 2020, and a factor of 1.0000 was applied in Moraine Township 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2021 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a total assessment of \$186,648, which is equivalent to the 2021 assessment of the subject property.

As a final point, the Board finds the best evidence of market value to be appellant's comparables #1 and #2 along with board of review comparables #1, #3, and #5 which are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold from May to November 2020 for prices ranging from \$489,500 to \$620,000 or from \$143.05 to \$202.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$561,347 or \$165.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given to appellant comparable #3 and board of review comparables #2 due to differences from the subject in basement finish. Reduced weight was also given to board of review comparable #4, which sold less proximate to the January 1, 2021 valuation date at issue in this appeal. 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.



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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