



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

APPELLANT: David Miller  
DOCKET NO.: 21-03194.001-R-1  
PARCEL NO.: 16-21-412-023

The parties of record before the Property Tax Appeal Board are David Miller, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.<sup>1</sup>

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:** \$41,519  
**IMPR.:** \$134,796  
**TOTAL:** \$176,315

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 exterior construction with 3,004 square feet of living area. The dwelling was built in 1967 and is 54 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, and a 462 square foot garage. The property has an approximately 9,064 square foot site and is located in Highland Park, West Deerfield 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 located within .22 miles from the subject property. The comparables have sites ranging in size from 7,501 to 12,148 square feet of land area and are improved with two-story dwellings of brick exterior construction ranging in

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<sup>1</sup> The parties agreed to forgo the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

size from 2,530 to 2,856 square feet of living area. The dwellings are 43 to 53 years old. Each comparable has a partial or full unfinished basement, central air conditioning, and a garage ranging in size from 440 to 477 square feet of building area. Three comparables each have a fireplace. The comparables sold from January to August 2020 for prices ranging from \$384,000 to \$415,000 or from \$138.31 to \$154.80 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,315. The subject's assessment reflects a market value of \$528,997 or \$176.10 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within .37 miles from the subject property.<sup>2</sup> The comparables have sites ranging in size from 8,210 to 15,670 square feet of land area. The comparables are improved with one-story<sup>3</sup> or two-story dwellings of brick exterior construction ranging in size from 2,817 to 3,081 square feet of living area. The dwellings were built from 1966 to 1978. Each comparable has a partial or full unfinished basement, central air conditioning and a garage that ranges in size from 420 to 506 square feet of building area. Three comparables each have a fireplace. The properties sold from November 2020 to September 2021 for prices ranging from \$530,000 to \$890,000 or from \$178.99 to \$311.62 per square foot of 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine suggested comparable sales for the Board's consideration as one property sold twice. The Board gives less weight to appellant's comparables #1, #3 and #4 as well as board of review comparable #4 which are less similar to the subject dwelling in age or dwelling size.

The Board finds the best evidence of market value to be appellant's comparable #2 as well as board of review comparables #1, #2, #3 and #5 which are similar to the subject in location, age, dwelling size and some features. These comparables sold from January 2020 to September 2021 for prices ranging from \$415,000 to \$665,000 or from \$151.90 to \$228.76 per square foot of

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<sup>2</sup> The Board finds the board of review comparable #4 is the same property as appellant's comparable #4. However, the board of review reported a subsequent sale that occurred in September of 2021 for \$890,000.

<sup>3</sup> Board of review comparables #2, #3 and #5 have ground floor areas ranging from 472 to 917 square feet with above ground areas ranging from 2,817 to 2,961 square feet, suggesting these are part two-story dwellings.

living area, including land. The subject's assessment reflects a market value of \$528,997 or \$176.10 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Therefore, 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 supported and 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:

December 20, 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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