



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

APPELLANT: Rosa Taitler  
DOCKET NO.: 21-04488.001-R-1  
PARCEL NO.: 16-20-202-017

The parties of record before the Property Tax Appeal Board are Rosa Taitler, the appellant; 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:** \$114,283  
**IMPR.:** \$113,270  
**TOTAL:** \$227,553

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 2-story dwelling of brick exterior construction with 3,536 square feet of living area. The dwelling was constructed in 1978. Features of the home include a basement, central air conditioning, a fireplace, and a 816 square foot garage. The property has a 0.9197 of an acre 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 three comparable sales located within 0.38 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 0.9140 of an acre to 1.1248 acres of land area and are improved with 1-story or 2-story homes of brick or wood siding exterior construction ranging in size from 3,178 to 4,313 square feet of living area. The dwellings were built in 1977. Two homes each have a basement and one

home has a concrete slab foundation.<sup>1</sup> Each home has central air conditioning, a fireplace, and a garage ranging in size from 506 to 832 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from January to November 2020 for prices ranging from \$540,000 to \$682,500 or from \$125.20 to \$203.37 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 \$227,553. The subject's assessment reflects a market value of \$684,370 or \$193.54 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 four comparable sales where comparable #1 is the same property as the appellant's comparable #1. The comparables are located within 0.29 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 1-story or 2-story homes of brick or brick and wood siding exterior construction ranging in size from 3,436 to 3,812 square feet of living area. The dwellings were built from 1971 to 1979. Two homes each have a basement and two homes each have a concrete slab foundation. Each home has central air conditioning, a fireplace, and one or two garages ranging in size from 529 to 837 square feet of building area. Comparables #1 and #3 each have an inground swimming pool. The comparables sold from January to August 2020 for prices ranging from \$682,500 to \$910,000 or from \$203.37 to \$242.20 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 six comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparable #2, which are 1-story homes compared to the subject 2-story home.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #1 and the board of review's comparables #3 and #4, which are similar to the subject in dwelling size, age, location, and some features, although two of these comparables

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<sup>1</sup> The parties differ regarding the foundation type of comparable #1, which is common to both parties. The Board finds the best evidence of foundation type is presented in the board of review's evidence, which was not refuted by the appellant in written rebuttal.

each have an inground swimming pool unlike the subject, one comparable has two garages unlike the subject, and one comparable has a concrete slab foundation compared to the subject's basement foundation, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold from January to August 2020 for prices ranging from \$682,500 to \$869,000 or from \$203.37 to \$242.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$684,370 or \$193.54 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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:

April 18, 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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COUNTY

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