



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

APPELLANT: Elizabeth Meyers
DOCKET NO.: 22-00767.001-R-1
PARCEL NO.: 16-21-109-011

The parties of record before the Property Tax Appeal Board are Elizabeth Meyers, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$118,534
IMPR.: \$161,515
TOTAL: \$280,049

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 2022 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 3,828 square feet of living area. The dwelling was constructed in 1995 and is approximately 27 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 756 square foot garage. The property has a 13,494 square foot site and is located in Highland Park, West Deerfield Township, Lake County.¹

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 the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 11,011 to 15,420 square feet of land area that are improved with two-story dwellings of brick exterior construction ranging in size from 3,539 to 5,872 square feet of living area. The

¹ The Board finds the only evidence of the subject's site size was provided by the appellant.

dwellings are from 27 to 32 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 780 to 984 square feet of building area. The properties sold from April 2020 to September 2021 for prices ranging from \$605,000 to \$1,000,000 or from \$169.47 to \$214.75 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$238,643 which reflects a market value of \$716,001 or \$187.04 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 \$280,049. The subject's assessment reflects a market value of \$841,999 or \$219.96 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% 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 the same assessment neighborhood code as the subject property. The board of review did not report the site size of the comparables.² The comparables are described as 1-story³ or 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,494 to 4,408 square feet of living area. The dwellings were built from 1992 to 1997. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 476 to 827 square feet of building area. The properties sold from November 2020 to March 2022 for prices ranging from \$780,000 to \$1,125,000 or from \$215.52 to \$307.55 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #3, #4 and #5 due to their larger dwelling sizes, basement finish and/or more remote sale dates when compared to the subject in relation to the other comparables in the record.

² The Board finds the subject property and the board of review comparables #1, #2, #3, and #5 each have the same land assessment of \$118,534, which indicates these comparables also have site sizes comparable to the subject.

³ The board of review's grid analysis described four comparables as being 1-story dwellings, but the above ground living area exceeds the ground floor living area which suggests these comparables are part 2-story dwellings.

The Board finds the best evidence of market value to be board of review comparables #1 and #2. These comparables sold more proximate in time to the subject's assessment date at issue and are overall more similar to the subject in location, dwelling size, age and most features. These two comparables sold in August 2021 and March 2022 for prices of \$780,000 and \$1,125,000 or \$223.24 and \$307.55 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$841,999 or \$219.96 per square foot of living area, including land, which is bracketed by the two best comparables in the record on an overall market value basis and below on a per-square-foot basis. Based on this record, and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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:

April 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

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