



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

APPELLANT: Elyse Cabin
DOCKET NO.: 22-01014.001-R-1
PARCEL NO.: 16-16-308-020

The parties of record before the Property Tax Appeal Board are Elyse Cabin, 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: \$118,534
IMPR.: \$214,766
TOTAL: \$333,300

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 part 1-story and part 2-story¹ dwelling of brick and wood siding exterior construction with 4,260 square feet of living area. The dwelling was built in 1993 and is approximately 29 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage with 861 square feet of building area. The property has a site with approximately 13,446 square feet of land area² and is located in Highland Park, Moraine Township, Lake County.

¹ The appellant and board of review both report the subject to be a 1-story home. However, the Board finds the above ground living area exceeds the ground floor living area suggesting this home is a part 1-story and 2-story dwelling and is supported by the schematic drawing presented by the board of review and photographic evidence presented by the appellant.

² The only evidence of the subject's lot size was provided by the appellant in Section III of the Residential Appeal petition.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject property and within 0.61 of a mile from the subject. The appellant did not provide lot sizes for these comparables. The comparables are reported to be improved with 1-story³ or 2-story dwellings of brick or wood siding exterior construction ranging in size from 4,929 to 5,872 square feet of living area. The homes were built from 1990 to 1993. The comparables each have a basement with one having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 720 to 984 square feet of building area. Comparable #4 has an inground swimming pool. The properties sold from August 2020 to June 2021 for prices ranging from \$824,000 to \$1,055,000 or from \$167.17 to \$186.26 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$247,623 which reflects a market value of \$742,943 or \$174.40 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 \$333,300. The subject's assessment reflects a market value of \$1,000,000 or \$234.74 per square foot of living area, land included, when applying 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 in the same neighborhood code as the subject property and within 0.62 of a mile from the subject. The board of review did not provide lot sizes for these comparables. The comparables are reported to be improved with 1-story⁴ dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,658 to 4,576 square feet of living area. The dwellings were built from 1992 to 1996. The comparables each have a basement with one having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage that ranges in size from 552 to 851 square feet of building area. The properties sold from November 2020 to March 2022 for prices ranging from \$877,777 to \$1,150,000 or from \$215.52 to \$307.55 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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.

³ The appellant reported that its comparables #1, #3, and #4 were 1-story homes; however, the Board finds the above ground living area exceeds the ground floor living area for these comparables, suggesting these homes are part 1-story and part 2-story dwellings.

⁴ The board of review reported that its comparables were 1-story homes; however, the Board finds the above ground living area exceeds the ground floor living area for these comparables, suggesting these homes are part 1-story and part 2-story dwellings.

The parties submitted a total of nine comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables as well as board of review comparables #3 and #4. Specifically, the appellant's comparables differ in dwelling size, when compared to the subject; the appellant's comparable #4 has an inground swimming pool, which is not a feature of the subject; the appellant's comparable #1 and board of review comparable #4 have basement finish, which is not a feature of the subject; and the appellant's comparables #3 and #4 as well as board of review comparable #3 which have 2020 sale dates occurring less proximate in time to the subject's January 1, 2022 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be board of review comparables #1, #2, and #5 which sold proximate in time to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, and most features. These three properties sold from November 2021 to March 2022 for prices ranging from \$877,777 to \$1,150,000 or from \$224.04 to \$307.55 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,000,000 or \$234.74 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the 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: 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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