



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

APPELLANT: Benton Strauss  
DOCKET NO.: 22-01070.001-R-1  
PARCEL NO.: 16-26-205-056

The parties of record before the Property Tax Appeal Board are Benton Strauss, 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:** \$79,515  
**IMPR.:** \$232,887  
**TOTAL:** \$312,402

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 wood siding exterior construction with 3,450 square feet of living area. The dwelling was constructed in 1999 and is approximately 23 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a garage containing 480 square feet of building area. The property has an approximately 10,500 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 four comparable sales located in the same assessment neighborhood code as the subject and from .05 to .43 of a mile from the subject. The parcels range in size from 7,500 to 12,000 square feet of land area, each of which are improved with a two-story dwelling of either stucco or wood siding exterior construction. The homes range in

age from 16 to 94 years old and range in size from 2,544 to 3,434 square feet of living area. Each dwelling has a full basement, three of which have finished area. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 552 square feet of building area. The comparables sold from June to October 2020 for prices ranging from \$605,000 to \$850,000 or from \$222.69 to \$260.22 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$278,343 which reflects a market value of \$835,113 or \$242.06 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 \$312,402. The subject's assessment reflects a market value of \$937,300 or \$271.68 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject and from .13 to .9 of a mile from the subject. The parcels range in size from 10,480 to 12,140 square feet of land area, each of which are improved with a two-story dwelling of stucco or brick and wood siding exterior construction. The homes were built from 1927 to 2006 and comparables #2 and #3 have reported effective ages of 1982 and 1986, respectively. These dwellings reflect original ages ranging from 17 to 96 years old. The dwellings range in size from 2,716 to 3,607 square feet of living area. Each dwelling has a full basement with finished area. Features include central air conditioning, a fireplace and a garage ranging in size from 441 to 576 square feet of building area. The comparables sold from July to October 2021 for prices ranging from \$831,000 to \$970,000 or from \$268.92 to \$305.96 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and board of review comparables #2 and #3 as each of these dwellings are significantly older than the subject dwelling. The Board has also given reduced weight to

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

appellant's comparables #2 and #4 which due to differences in dwelling size and finished basement area, respectively, when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 as well as board of review comparable sale #1 which are similar to the subject in location, age/effective age, dwelling size, finished basement feature and other amenities. These most similar comparables sold in October 2020 and July 2021 for prices of \$850,000 and \$845,000 or for \$247.52 and \$272.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$937,300 or \$271.68 per square foot of living area, including land, which is above the best comparable sales in this record in terms of overall value but bracketed by these sales on a per square foot basis which appears to be logical given that the subject dwelling is slightly larger than each of these best comparables in overall dwelling size and the subject has a larger garage than each of these comparables as well.

Based on the foregoing evidence and analysis, after considering appropriate adjustments to the best comparable sales in the record when compared to the subject, the Board finds a reduction in the subject's assessment for overvaluation 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 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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COUNTY

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