



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

APPELLANT: Dani Spanjer
DOCKET NO.: 22-01073.001-R-1
PARCEL NO.: 16-27-313-001

The parties of record before the Property Tax Appeal Board are Dani Spanjer, 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: \$65,282
IMPR.: \$53,821
TOTAL: \$119,103

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 1,080 square feet of living area. The dwelling was constructed in 1953 and is approximately 69 years old. Features of the home include a full basement with finished area, central air conditioning and a 418 square foot garage. The property has an approximately 15,456 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on overvaluation. 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 .17 of a mile to 1.05 miles from the subject. The parcels range in size from 7,683 to 11,704 square feet of land area, each of which is improved with a one-story dwelling of brick exterior construction. The homes range in age from 63 to 73 years old and range in size from 1,120 to 1,584 square feet of living area. Each dwelling has a full basement,

two of which have finished area. Features include central air conditioning and a garage ranging in size from 252 to 396 square feet of building area. Two of the homes each have a fireplace. The comparables sold from April to September 2021 for prices ranging from \$320,000 to \$490,000 or from \$281.98 to \$325.89 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$106,585 which reflects a market value of \$319,787 or \$296.10 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 \$119,103. The subject's assessment reflects a market value of \$357,345 or \$330.88 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, where board of review comparables #1 and #3 are the same properties as appellant's comparables #4 and #2, respectively. The comparables are located in the same assessment neighborhood code as the subject and from .17 to .6 of a mile from the subject. The parcels range in size from 7,680 to 12,370 square feet of land area, each of which are improved with a one-story dwelling of brick or wood siding exterior construction. The homes were built from 1955 to 1959 and comparables #1 and #3 have reported effective ages of 1975 and 1973, respectively. These dwellings reflect original ages ranging from 63 to 67 years old. The dwellings contain either 1,120 or 1,140 square feet of living area. Each dwelling has a full basement, one of which has finished area. Two homes each have central air conditioning, comparable #2 has a fireplace and comparables #1 and #3 each have a 264 and a 396 square foot garage, respectively. The comparables sold from April 2021 to October 2022 for prices ranging from \$320,000 to \$399,999 or from \$285.71 to \$350.88 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 five comparable sales, since two comparables were common to both parties, in support their respective positions before the Property Tax Appeal Board. The

¹ 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.

Board has given reduced weight to appellant's comparables #1 and #3 as each of these dwellings are significantly larger than the subject dwelling.

The Board finds the best evidence of market value to be the parties' two common comparables, appellant #2/board of review #3 and appellant #4/board of review #1, along with board of review comparable sale #2 which are similar to the subject in location, age/effective age, dwelling size and some amenities. The Board recognizes that upward adjustments would be necessitated to one of the common properties which lacks finished basement area, a feature of the subject and board of review #2 also requires upward adjustments to account for the lack of air conditioning and lack of garage, both of which are present at the subject. These three most similar comparables sold from April 2021 to October 2022 for prices ranging from \$320,000 to \$399,999 or from \$285.71 to \$350.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$357,345 or \$330.88 per square foot of living area, including land, which is within the range of the best comparable sales in this record both in terms of overall value and on a per square foot basis. Based on the evidence and after considering appropriate adjustments to the best comparable sales in the record for differences 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dani Spanjer, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085