



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

APPELLANT: Scott Solomon
DOCKET NO.: 22-01075.001-R-1
PARCEL NO.: 16-27-106-013

The parties of record before the Property Tax Appeal Board are Scott Solomon, 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: \$58,166
IMPR.: \$221,290
TOTAL: \$279,456

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 and wood siding exterior construction with 2,994 square feet of living area.¹ The dwelling was constructed in 2006 and is approximately 16 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 504 square foot garage. The property has an approximately 9,990 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 neighborhood code as the subject and within 0.31 of a mile from the subject property. The sites range in size from 7,967 to 11,042 square feet of land area and are improved with two-story dwellings of wood

¹ Descriptive details of the subject not provided by the appellant have been drawn from the property record card supplied by the board of review which were not refuted by the appellant in rebuttal.

siding exterior construction. The homes range in age from 16 to 19 years old and range in size from 2,712 to 3,592 square feet of living area. Each comparable has a full basement, three with finished area. Features include central air conditioning, one or three fireplaces and a garage ranging in size from 400 to 609 square feet of building area. The comparables sold from August 2020 to April 2021 for prices ranging from \$675,000 to \$890,000 or from \$204.73 to \$276.55 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$244,616 which reflects a market value of \$733,921 or \$245.13 per square foot of living area, including land, when using 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 \$279,456. The subject's assessment reflects a market value of \$838,452 or \$280.04 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, where board of review comparable #2 is the same property as appellant's comparable #4. The properties are located in the same assessment neighborhood code as the subject and within .24 of a mile from the subject. The parcels range in size from 7,320 to 9,720 square feet of land area, each of which are improved with a two-story dwelling of wood siding, wood siding and brick or vinyl siding and brick exterior construction. The homes were built from 1994 to 2006 such that these dwellings reflect ages ranging from 16 to 28 years old. The dwellings range in size from 2,553 to 2,890 square feet of living area. Each dwelling has a full basement with finished area. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 728 square feet of building area. The comparables sold from April 2021 to March 2022 for prices ranging from \$750,000 to \$895,000 or from \$276.55 to \$321.19 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 seven comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given

² 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.

reduced weight to appellant's comparables #1 and #3 due to their dates of sale occurring in 2020, a date more remote in time to the lien date than other sales in the record. The Board has given reduced weight to appellant's comparable #2 due to its 20% larger dwelling size when compared to the subject. The Board gave reduced weight to board of review comparable #1 due to its age of 28 years when compared to the 16-year-old subject dwelling since there were other properties in the record that were more similar in age to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #2/board of review comparable sale #2 along with board of review comparables #3 and #4 which are each similar to the subject in location, age, dwelling size and most features, including a finished basement. These most similar comparables sold from April 2021 to March 2022 for prices ranging from \$750,000 to \$895,000 or from \$276.55 to \$309.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$838,452 or \$280.04 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis, including land. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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 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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