



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

APPELLANT: Tiffani Siegel
DOCKET NO.: 22-01080.001-R-1
PARCEL NO.: 16-36-415-002

The parties of record before the Property Tax Appeal Board are Tiffani Siegel, 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: \$80,724
IMPR.: \$86,401
TOTAL: \$167,125

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 tri-level single family dwelling of brick and wood siding exterior construction with 1,858 square feet of living area. The dwelling was constructed in 1957 and is approximately 65 years old. Features of the home include a lower level with finished area, central air conditioning, a fireplace and a 484 square foot garage. The property has an approximate 12,140 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 three comparable sales located in the same neighborhood code as the subject and within 0.32 of a mile from the subject property. The sites range in size from 9,208 to 11,086 square feet of land area and are each improved with a split-level dwelling of brick exterior construction. The homes are either 66 or 68 years old and range in size from

1,482 to 3,004 square feet of living area. Each comparable has either a partial or a full basement or a lower level, each of which have finished area. Features include central air conditioning, one or two fireplaces and a garage ranging in size from 322 to 572 square feet of building area. The comparables sold from March to November 2020 for prices ranging from \$397,500 to \$660,000 or from \$219.71 to \$268.22 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$151,664 which reflects a market value of \$455,038 or \$244.91 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 \$167,125. The subject's assessment reflects a market value of \$501,425 or \$269.87 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 four comparable sales, where comparable #1 is located in the same assessment neighborhood code as the subject. Each of the properties are situated from .05 of a mile to 1.13 miles from the subject. The parcels range in size from 11,010 to 16,880 square feet of land area, each of which are improved with a tri-level dwelling of brick or brick and wood siding exterior construction. The homes were built from 1955 to 1964, where comparables #1 and #3 have reported effective ages of 1970 and 1981, respectively. The dwellings reflect original ages ranging from 58 to 67 years old. The dwellings range in size from 1,533 to 2,189 square feet of living area. Each dwelling has a lower level with finished area and comparable #2 also has a basement. Three of the homes have central air conditioning and a garage ranging in size from 441 to 484 square feet of building area. Three of the homes also each have a fireplace. The comparables sold from August 2021 to March 2022 for prices ranging from \$525,000 to \$700,000 or from \$308.10 to \$411.94 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 presented 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

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.

comparable #1 due to its significantly larger dwelling size when compared to the subject. The Board has given reduced weight to board of review comparable #2 which features not only a lower level with finished area like the subject, but also an additional basement which is not a feature of the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparable sales #1, #3 and #4 which present varying degrees of similarity to the subject in age, design and/or dwelling size. These most similar comparables sold from July 2020 to March 2022 for prices ranging from \$397,500 to \$700,000 or from \$246.80 to \$346.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$501,425 or \$269.87 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Given the range of sales dates for properties that were included as most similar to the subject, the Board further considered eliminating the high and low sales which results in a tighter range of sales prices ranging from \$525,000 to \$578,000 or from \$246.80 to \$346.38 per square foot of living area, including land which supports the subject's estimated market value on a square foot basis and depicts that the subject's overall value is below the tighter range of sales comparables. Therefore, the Board finds on this record that after giving due consideration to 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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