



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

APPELLANT: Ronald Levin  
DOCKET NO.: 22-01123.001-R-2  
PARCEL NO.: 17-31-302-168

The parties of record before the Property Tax Appeal Board are Ronald Levin, 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:** \$304,857  
**IMPR.:** \$0  
**TOTAL:** \$304,857

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 vacant site with approximately 83,200 square feet of land area 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 an appraisal estimating the subject property had a market value of \$600,000 as of January 1, 2021. The appraisal was prepared by Cindy Gotshall, a State of Illinois Certified Residential Real Estate Appraiser. The client and intended user of the report was identified as Ronald Levin, the appellant. The purpose of the appraisal was to estimate the market value of the subject property and the property rights appraiser were fee simple. The actual use of the property as of the effective date was vacant land and the use as appraised in the report was vacant land. The appraiser determined the highest and best legally permissible use of the

property is a detached single-family home. Gotshall inspected the property on January 13, 2021, and the report was signed on December 15, 2021.

The appellant's appraiser developed the sales comparison approach to value using five comparable sales with sites that range in size from 23,960 to 163,350 square feet of land area. The comparable sales are in Highland Park from approximately 3.41 to 5.44 miles from the subject property. The sales occurred from July 2020 to November 2021 for prices ranging from \$335,000 to \$860,000 or from \$4.06 to \$20.87 per square foot of land area. The appraiser adjusted the comparables for differences from the subject property in land area or the fact that comparable #4 had a house on the lot to arrive at adjusted prices ranging from \$435,000 to \$810,000. The appraiser indicated that all the comparable sales chosen have meaningful attributes with a blended value conclusion of \$600,000.

The appellant requested the subject's total assessment be reduced to \$200,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$304,857 reflecting a market value of \$914,662 or \$10.99 per square foot of land area when using the statutory level of assessment of 33.33%.<sup>1</sup>

The board of review submitted a written statement explaining the subject property is located in east Highland Park, east of the METRA commuter rail line to Chicago and the downtown business district, and two sites from Lake Michigan. It further explained that the appellant's appraiser's sales are located from 3.41 to 5.44 miles from the subject with all but comparable #3 being located west of Old Skokie Road (Rt. 41), well away from desirable Lake Michigan water amenities. The board of review asserted that appraisal comparable sale #3, located near Lake Michigan, sold for \$20.87 per square foot of land area, well above the subject's 2022 market value reflected by the assessment.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable #2 being the same comparable as appraisal comparable sale #4. The board of review further explained that the house that was located on comparable sale #3 was razed after the sale. The comparables have sites that range in size from 34,450 to 87,120 square feet of land area. These properties are located from approximately .83 to 4.80 miles from the subject property. A map provided by the board of review depicts comparables #1, #3 and #4 being located near Lake Michigan, similar to the subject property. The board of review submission also included a location map for the subject property that depicts the subject being located near the end of a cul-de-sac, within two sites of Lake Michigan. The sales occurred from November 2021 to April 2022 for prices ranging from \$750,000 to \$1,700,000 or from \$9.87 to \$25.42 per square foot of land area.<sup>2</sup> The three comparables located most proximate to Lake Michigan, #1, #3 and #4, have unit prices of \$20.00, \$25.42, and \$23.02

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<sup>1</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

<sup>2</sup> The unit price for comparable #3 is \$25.42 per square foot of land area, including the improvement/house that was razed after the sale.

per square foot of land area, respectively. The Lake County Board of Review was of the opinion the evidence supports the subject's 2022 assessment and requested the Property Tax Appeal Board sustain the 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 Board finds the best evidence of market value to be appraisal comparable sale #3 and board of review comparable sales #1, #3 and #4, which are sites that are most similar to the subject property in location as these sales are located proximate to Lake Michigan, as is the subject property. These sites range in size from 23,960 to 66,872 square feet of land area. The sales occurred from January 2021 to April 2022 for prices ranging from \$20.00 to \$25.42 per square foot of land area. The subject's assessment reflects a market value of \$10.99 per square foot of land area, below the best evidence of market value in the record on a per square foot basis which is appropriate considering the subject has a site that is larger than the best sales in the record. Less weight is given the appraisal submitted by the appellant as four of the five sales are less similar to the subject in location, with none being as near to Lake Michigan as best sales in this record. Based on this evidence the Board finds the assessment of the subject property is correct and 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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