



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

APPELLANT: Dee Kahnweiler-Levenson
DOCKET NO.: 22-01132.001-R-1
PARCEL NO.: 16-36-210-023

The parties of record before the Property Tax Appeal Board are Dee Kahnweiler-Levenson, 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: \$117,212
IMPR.: \$64,252
TOTAL: \$181,464

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 1-story dwelling of brick exterior construction with 2,067 square feet of living area. The dwelling was constructed in 1948, is approximately 74 years old, and has an effective age of 1952.¹ Features of the home include a concrete slab foundation, central air conditioning, two fireplaces, and a 518 square foot garage. The property has a 15,263 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 from 0.36 of a mile to 1.00 mile from the subject. The parcels range in size from 9,204 to 17,654 square feet of land area and are improved with 1-story homes of brick, wood siding, stone, or stucco exterior

¹ Details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant.

construction ranging in size from 1,704 to 2,851 square feet of living area. The dwellings range in age from 59 to 107 years old. Three homes have a basement, two of which have finished area and one of which is a walkout, and central air conditioning. One home has a concrete slab foundation. Each home has one to three fireplaces and a garage ranging in size from 288 to 528 square feet of building area. The comparables sold from August 2020 to October 2021 for prices ranging from \$362,000 to \$665,000 or from \$212.44 to \$244.07 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,464. The subject's assessment reflects a market value of \$545,592 or \$263.95 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales presented in two grid analyses, two of which are duplicates, and renumbered as #1 through #6 for ease of reference. The comparables are located from 0.10 of a mile to 1.76 miles from the subject. The parcels range in size from 11,370 to 21,000 square feet of land area and are improved with 1-story homes of brick and wood siding, wood siding, or stone and wood siding exterior construction ranging in size from 1,160 to 2,850 square feet of living area. The dwellings were built from 1920 to 1957 and have effective ages ranging from 1950 to 1978. Each home has a basement, four of which have finished area and one of which is a walkout, and one to three fireplaces. Five homes have central air conditioning and a garage ranging in size from 484 to 602 square feet of building area. The comparables sold from March to October 2021 for prices ranging from \$555,000 to \$905,000 or from \$297.12 to \$408.76 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 record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 and the board of review's comparables #3, #4, #5, and #6, due to substantial differences from the subject in dwelling size and/or their location more than one mile from the subject.

The Board finds the best evidence of market value to be the appellant's comparable #4 and the board of review's comparables #1 and #2, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age/effective age, location, site size, and features, although these comparables each have a basement unlike the subject, suggesting

downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$442,500 to \$685,000 or from \$244.07 to \$301.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$545,592 or \$263.95 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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:

May 21, 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

Dee Kahnweiler-Levenson, 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