



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

APPELLANT: Michael Glenday  
DOCKET NO.: 22-01149.001-R-1  
PARCEL NO.: 16-36-302-052

The parties of record before the Property Tax Appeal Board are Michael Glenday, 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:** \$83,307  
**IMPR.:** \$138,113  
**TOTAL:** \$221,420

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 2-story dwelling of brick and wood siding exterior construction with 2,816 square feet of living area. The dwelling was constructed in 1964, is approximately 58 years old, and has an effective age of 1981. Features of the home include a partial basement with finished area,<sup>1</sup> central air conditioning, a fireplace, and a 528 square foot garage. The property has an approximately 16,905 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 within 0.41 of a mile from the

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<sup>1</sup> The parties differ regarding the subject's foundation type. The Board finds the best evidence of foundation type is found in the subject's property record card presented by the board of review, which contains a sketch of the subject home and was not refuted by the appellant.

subject. The parcels range in size from 11,347 to 17,127 square feet of land area and are improved with 2-story homes of brick exterior construction ranging in size from 3,345 to 3,658 square feet of living area. The dwellings range in age from 18 to 56 years old. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 441 to 484 square feet of building area. The comparables sold from August 2020 to November 2021 for prices ranging from \$695,000 to \$760,000 or from \$196.88 to \$217.19 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 \$221,420. The subject's assessment reflects a market value of \$665,725 or \$236.41 per square foot of living area, land included, when using the 2022 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 five comparable sales located within 0.36 of a mile from the subject. The parcels range in size from 8,990 to 16,140 square feet of land area and are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,697 to 3,008 square feet of living area. The dwellings were built from 1946 to 1967 with comparables #2 and #3 having effective ages of 1977 and 1980, respectively. Four homes each have a basement, two of which have finished area, and one home has a crawl space foundation. Each home has central air conditioning, a fireplace, and a garage ranging in size from 441 to 506 square feet of building area. The comparables sold from June 2021 to April 2022 for prices ranging from \$635,000 to \$875,000 or from \$235.45 to \$291.57 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 nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #3 and #4, due to substantial differences from the subject in dwelling size, age, and/or foundation type.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #5, which are more similar to the subject in dwelling size, age, location, and some features, but have varying degrees of similarity to the subject in effective age and basement finish, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$635,000

to \$825,000 or from \$235.45 to \$274.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$665,725 or \$236.41 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

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