



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

APPELLANT: Andrew Braverman  
DOCKET NO.: 22-01187.001-R-1  
PARCEL NO.: 16-15-302-008

The parties of record before the Property Tax Appeal Board are Andrew Braverman, 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:** \$53,148  
**IMPR.:** \$104,355  
**TOTAL:** \$157,503

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 dwelling of brick and wood siding exterior construction with 1,877 square feet of living area. The dwelling was constructed in 1962 and is approximately 60 years old. Features of the home include a finished lower level, central air conditioning, one fireplace and a 440 square foot garage. The property has a 12,440 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 assessment neighborhood as the subject and within .8 of a mile from the subject property. The comparables are reported to have sites ranging in size from 16,430 to 19,519 square feet of land area. The comparables are improved with tri-level dwellings of brick, stucco or wood siding exterior construction ranging in sizes from 1,624 to 2,374 square feet of living area that are either 59 or 68 years old. The appellant reported that each comparable has a finished lower level, central air conditioning and a garage ranging in size from 420 to 462 square feet of building area. Three

comparables each have one fireplace. The comparables sold from January 2020 to April 2021 for prices ranging from \$340,000 to \$492,000 or from \$200.08 to \$222.22 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 \$157,503. The subject's assessment reflects a market value of \$473,551 or \$252.29 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 in the same assessment neighborhood as the subject and from .04 of a mile to 1.02 miles from the subject property. The comparables have sites that range in size from 11,650 to 21,950 square feet of land area. The comparables are improved with tri-level dwellings of brick, brick and wood siding or stone and wood siding exterior construction ranging in size from 1,640 to 2,024 square feet of living area that were built from 1955 to 1962, with comparables #1 and #4 having effective ages of 1977 and 1961, respectively. Four comparables have a finished lower level, one with a finished basement, and one comparable has a crawl-space foundation. Four comparables have central air conditioning, three comparables each have either one or two fireplaces and four comparables have a garage ranging in size from 308 to 598 square feet of building area. The comparables sold from April 2021 to July 2022 for prices ranging from \$475,000 to \$601,000 or from \$258.29 to \$330.33 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 a total of nine comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #4, that sold in 2020, which is less proximate in time to the January 1, 2022, assessment date given other comparable sales available in the record. The Board gives less weight to board of review comparables #1, #3 and #5 due to either their dissimilar foundation, lack of central air conditioning and/or larger lot size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparables #2 and #4 which sold more proximate to the January 1, 2022 assessment date and are relatively similar to the subject in location, age, dwelling size and features. The comparables sold from April 2021 to July 2022 for prices ranging from \$440,000 to \$595,000 or from \$216.11 to \$293.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$473,551 or \$252.29 per square foot of living

area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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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