



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

APPELLANT: Alla Batko  
DOCKET NO.: 22-01193.001-R-1  
PARCEL NO.: 16-10-320-007

The parties of record before the Property Tax Appeal Board are Alla Batko, 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:** \$53,260  
**IMPR.:** \$70,202  
**TOTAL:** \$123,462

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 exterior construction with 1,275 square feet of above ground living area. The dwelling was constructed in 1955 and is approximately 67 years old. Features of the home include a finished lower level, central air conditioning, and a 462 square foot garage. The property has an approximately 12,460 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 .4 of a mile to 1.2 miles from the subject property. The comparables have sites that range in size from 7,675 to 16,003 square feet of land area. The appellant reported the comparables are improved with tri-level dwellings ranging in size from 1,164 to 1,551 square feet of above ground living area. The dwellings are 57 to 68 years old. The appellant reported each comparable has a finished lower

level, central air conditioning and a garage ranging in size from 286 to 440 square feet of building area. Comparable #1 has a fireplace. The properties sold from July 2020 to July 2022 for prices ranging from \$255,000 to \$350,000 or from \$202.38 to \$268.24 per square foot of above ground 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 \$123,462. The subject's assessment reflects a market value of \$371,203 or \$291.14 per square foot of above ground 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 three comparable sales located within .58 of a mile from the subject property. The comparables have sites that range in size from 13,920 to 15,420 square feet of land area. The comparables are improved with tri-level style dwellings of brick or brick and wood siding exterior construction ranging in size from 1,329 to 1,450 square feet of above ground living area. The dwellings were built from 1954 to 1956 with effective ages ranging from 1974 to 1977. Each comparable has a finished lower level and central air conditioning. Comparables #2 and #3 each have fireplace. Comparable #2 also has a garage with 621 square feet of building area. The properties sold from May to December 2021 for prices ranging from \$476,900 to \$525,000 or from \$357.50 to \$371.71 per square foot of above ground 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 no reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #3 and #4 which sold in 2020, less proximate in time to the January 1, 2022 assessment date than the other comparables in the record. In addition, appellant's comparable #3 is located over 1 mile from the subject. The Board gives less weight to appellant's comparable #2 due to difference in dwelling size when compared to the subject. In addition, comparable #2 is a considerably older dwelling.

The Board finds the best evidence of market value to be the board of review comparables which sold more proximate in time to the assessment date at issue and are more similar to the subject in location, site size, year built, dwelling size, and features. The comparables sold from May to December 2021 for prices ranging from \$476,900 to \$525,000 or from \$357.50 to \$371.71 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$371,203 or \$291.14 per square foot of above ground living area, including land, which falls below the range established by the best comparable sales in the record. After

considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the assessment is warranted based on overvaluation.

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

Alla Batko, 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