



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

APPELLANT: Howard Bain  
DOCKET NO.: 22-01196.001-R-1  
PARCEL NO.: 16-10-419-018

The parties of record before the Property Tax Appeal Board are Howard Bain, 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:** \$44,577  
**IMPR.:** \$172,614  
**TOTAL:** \$217,191

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 two-story dwelling of brick exterior construction with 3,302 square feet of living area. The dwelling was constructed in 2001 and is approximately 21 years old. Features of the home include a basement with 1,380 square feet of finished area, central air conditioning, a fireplace, and a 784 square foot garage. The property has an approximately 6,600 square foot site and is located in Highwood, 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 the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 7,270 to 8,250 square feet of land area that are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,844 to 3,816 square feet of living area. The dwellings range in age from 21 to 23 years old. Each comparable features a basement, three with

finished area. Each comparable also has central air conditioning, a fireplace, and a garage ranging in size from 420 to 633 square feet of building area. The comparables sold from June 2020 to June 2021 for prices ranging from \$500,000 to \$650,000 or from \$155.07 to \$177.57 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,191. The subject's assessment reflects a market value of \$653,010 or \$197.76 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 a grid analysis with information on five comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 6,600 to 9,690 square feet of land area that are improved with 2-story dwellings of varying exteriors that range in size from 3,066 to 3,716 square feet of living area. The dwellings were built in either 1998 or 2000 with comparable #3 having an effective age of 2007. Four dwellings each feature a basement, one with finished area, and one comparable has a crawl space foundation. Each home also has central air conditioning, a fireplace, and a garage ranging in size from 400 to 791 square feet of building area. The comparables sold from April 2021 to September 2022 for prices ranging from \$618,000 to \$850,000 or from \$201.57 to \$256.10 per square foot of living area, including land.

### **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 submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gives less weight to the appellant's comparables #1, #3, and #4 based on their sales occurring in 2020 which is more remote in time from the January 1, 2022 assessment date than the remaining comparable sales in the record and thus are less likely to reflect the subject's market value as of the lien date at issue. The Board also gives less weight to appellant's comparable #2 due to its significantly larger dwelling size relative to the subject dwelling. Finally, the Board gives less weight to board of review comparable #1 due to its dissimilar crawl space foundation when compared to the subject's basement foundation.

On this record, the Board finds the best evidence of market value to be the board of review comparables #2, #3, #4, and #5 which sold more proximate to the lien date at issue and are overall more similar to the subject in location, lot size, design, dwelling size, age, foundation, and features. However, board of review comparables #2, #3, and #5 each lack a finished

basement area which is a feature of the subject dwelling, suggesting that upward adjustments should be considered to these comparables for this difference from the subject in order to make them more equivalent to the subject property. The best overall comparables in the record sold from April 2021 to September 2022 for prices ranging from \$618,000 to \$762,000 or from \$201.57 to \$240.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$653,010 or \$197.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and slightly below the range on a per square foot basis.

Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties with the most similar features and that sold more proximate to the assessment date at issue, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject's improvement is overvalued and, thus, 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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