



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

APPELLANT: Ronald Breitstein
DOCKET NO.: 23-00266.001-R-1
PARCEL NO.: 16-15-104-044

The parties of record before the Property Tax Appeal Board are Ronald Breitstein, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. in Chicago; 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: \$48,108
IMPR.: \$199,048
TOTAL: \$247,156

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 2023 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 3,765 square feet of living area. The dwelling was constructed in 1980 and is approximately 43 years old. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace and a 528 square foot garage. The property has an approximately 12,367 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 properties that have the same assessment neighborhood code as the subject and are located within .60 of a mile from the subject property. The comparables have sites that range in size from 9,590 to 14,490 square feet of land area. The

¹ The subject's property record card provided by the board of review disclosed the subject has 1,492 square feet of basement finish, which was not refuted by the appellant.

comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,063 to 3,298 square feet of living area. The dwellings were built from 1980 to 1984. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 528 to 814 square feet of building area. The comparables sold from June 2020 to April 2021 for prices ranging from \$535,000 to \$574,900 or from \$165.10 to \$187.69 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$216,211, which would reflect a market value of \$648,698 or \$172.30 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$247,156. The subject's assessment reflects a market value of \$741,542 or \$196.96 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located within .59 of a mile from the subject property. The comparables have sites that range in size from 10,524 to 17,012 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,152 to 3,492 square feet of living area. The dwellings are from 36 to 44 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 529 square feet of building area. The comparables sold from December 2021 to December 2022 for prices ranging from \$690,000 to \$850,000 or from \$197.59 to \$261.94 per square foot of living area, including land.

The board of review argued that all four of the appellant's sales occurred from 21 to 31 months prior to the January 1, 2023, assessment date.

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 eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as their sale dates occurred in 2020 and 2021 or from

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

21 to 31 months prior to the lien date at issue, which are less proximate in time to the January 1, 2023, assessment date than are the comparable sales submitted by the board of review.

The Board finds the best evidence of market value to be the four comparable sales submitted by the board of review, which sold more proximate in time to the lien date at issue. These comparables are similar to the subject in location, design, age and some features. However, the Board finds all four comparables are inferior to the subject in dwelling size, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from December 2021 to December 2022 for prices ranging from \$690,000 to \$850,000 or from \$197.59 to \$261.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$741,542 or \$196.96 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record in terms of overall value but below the comparables on a price per square foot value. Based on this record and after considering 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: _____

November 19, 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

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