



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

APPELLANT: Debra Hirsch  
DOCKET NO.: 23-00384.001-R-1  
PARCEL NO.: 15-25-106-028

The parties of record before the Property Tax Appeal Board are Debra Hirsch, 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:** \$82,333  
**IMPR.:** \$380,906  
**TOTAL:** \$463,239

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 2-story dwelling of brick exterior construction with 6,156 square feet of living area. The dwelling was constructed in 1994 and is approximately 29 years old. Features of the home include a basement, central air conditioning, four fireplaces, and a 1,008 square foot garage. The property has a 41,628 square foot site and is located in Riverwoods, Vernon 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 0.29 of a mile to 1.44 miles from the subject. The parcels range in size from 22,651 to 105,851 square feet of land area and are improved with 2-story homes of brick, frame, or brick and frame exterior construction ranging in size from 5,360 to 8,737 square feet of living area. The dwellings range in age from 12 to 68 years old. Three homes each have a basement, two of which have finished area. Each

home has central air conditioning, one to seven fireplaces, and a garage ranging in size from 893 to 1,826 square feet of building area. Comparable #3 has an inground swimming pool and a bath house. The comparables sold from April 2022 to April 2023 for prices ranging from \$1,025,000 to \$1,485,000 or from \$150.21 to \$200.56 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 \$463,239. The subject's assessment reflects a market value of \$1,389,856 or \$225.77 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from 0.44 of a mile to 1.09 miles from the subject. Comparable #3 is the same sale as the appellant's comparable #1. The parcels range in size from 22,651 to 59,677 square feet of land area and are improved with 2-story homes of brick, frame, or brick and frame exterior construction ranging in size from 5,223 to 6,006 square feet of living area. The dwellings were built from 1999 to 2011. Each home has a basement, two of which have finished area, central air conditioning, one or three fireplaces, and a garage ranging in size from 858 to 1,066 square feet of building area. The comparables sold in June and December 2022 for prices ranging from \$1,075,000 to \$1,800,000 or from \$200.56 to \$299.70 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.Adm.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.Adm.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 six comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4 and the board of review's comparable #2, which are located more than one mile from the subject and/or due to significant differences from the subject in dwelling size, age, and/or inground swimming pool amenity.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #3 and the board of review's comparable #1, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and some features, although these comparables are 13% and 15% smaller homes than the subject,

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<sup>1</sup> Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

have finished basement area unlike the subject, and vary in site size compared to the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$1,075,000 and \$1,300,000 and \$200.56 and \$248.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,389,856 or \$225.77 per square foot of living area, including land, which is above the two best comparable sales in terms of total market value and is bracketed by the best comparables on a per square foot basis, which is logical given the subject is a larger home than the two best comparables in the 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: \_\_\_\_\_

October 15, 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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