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

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| APPELLANT: | Gila Bronner |
| DOCKET NO.: | 23-00726.001-R-1 |
| PARCEL NO.: | 16-23-414-006 |

The parties of record before the Property Tax Appeal Board are Gila Bronner, 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:

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| **LAND:** | $141,969 |
| **IMPR.:** | $522,909 |
| **TOTAL:** | $664,878 |

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 6,145 square feet of living area. The dwelling is 28 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a garage with 770 square feet of building area. The property has a 24,700 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 improved with three, two-story dwellings and one, two and one-half story dwelling of brick or frame exterior construction that range in size from 4,918 to 6,129 square feet of living area. The homes are from 20 to 162 years old and have sites ranging in size from 21,860 to 63,190 square feet of land area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from

336 to 1,196 square feet of building area. Three of the comparables have a full basement with finished area. The comparables have the same assessment neighborhood code as the subject and are located from 0.11 to 1.17 miles from the subject property. The sales occurred from March to September 2022 for prices ranging from $1,340,000 to $1,700,000 or from $239.29 to $289.69 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $564,879.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $664,878. The subject's assessment reflects a market value of $1,994,834 or $324.63 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.[1]

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with three, two-story dwellings and one, 1.75 story dwelling of brick exterior construction that range in size from 4,774 to 6,175 square feet of living area. The homes are from 20 to 100 years old and have sites ranging in size from 18,973 to 37,497 square feet of land area. Each comparable has a full basement with finished area, central air conditioning, one to five fireplaces, and a garage ranging in size from 621 to 888 square feet of building area. Two of the comparables also have an in-ground swimming pool. The comparables have the same assessment neighborhood code as the subject and are located from 0.03 to 0.93 of a mile from the subject property. The sales occurred from April to October 2022 for prices ranging from $2,050,000 to $3,200,000 or from $404.86 to $538.63 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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3 and #4 due to significant differences from the subject dwelling in terms of age. These dwellings are from 67 to 134 years older than the subject dwelling. The Board also gives less weight to the board of review's comparable #4 because it is approximately 72 years older than the subject dwelling. The Board finds the best evidence of market value to be the remaining comparable sales, which are improved with dwellings that are relatively similar to the subject in location, age, style, and features, although adjustments to these comparables to account for differences in some features, including in-ground swimming pools and number of bathrooms, would be needed to make them more

[1] 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. Admin. Code Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

equivalent to the subject. These most similar comparables range in size from 4,774 to 5,941 square feet of living area, are from 20 to 26 years old, and sold from April to September 2022 for prices ranging from $1,340,000 to $3,200,000 or from $272.47 to $538.63 per square foot of living area, including land. The subject's assessment reflects a market value of $1,994,834 or $324.63 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this evidence 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:

C E R T I F I C A T I O N

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: September 17, 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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