FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jay and Denise Steinberg
DOCKET NO.: 23-01542.001-R-1
PARCEL NO.: 16-25-301-001

The parties of record before the Property Tax Appeal Board are Jay and Denise Steinberg, the appellants, by attorney Kyle Gordon Kamego, 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:	$97,615
IMPR.:	$120,421
TOTAL:	$218,036

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 wood siding and brick exterior construction with 2,145 square feet of living area. The dwelling is approximately 82 years old having been constructed in 1941 with a reported effective age of 1982.[1] Features of the home include a full unfinished basement, 2 full bathrooms, central air conditioning, a fireplace and a 360 square foot garage. The property has a 13,229 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located in the same neighborhood code as the subject and within .39 of a mile from the subject. The parcels range in size from

[1] Descriptive details not provided by the appellant in the Section V grid analysis have been drawn from the property record card submitted by the board of review. The appellant did not refute these details with any rebuttal.

5,130 to 26,500 square feet of land area which are each improved with a two-story dwelling of wood siding, brick or brick and wood siding exterior construction. The homes were built from 1911 to 1931 and have reported effective dates of construction of 1967, 1917, 1950, 1978 and 1954, respectively. The homes range in size from 1,880 to 2,460 square feet of living area. Each comparable has a basement, three of which have finished area. Features include 1 or 2 full bathrooms and each comparable has 1 or 2 half bathrooms, central air conditioning, and a fireplace. Four comparables each have a garage ranging in size from 234 to 400 square feet of building area. The comparables sold from February 2022 to March 2023 for prices ranging from $538,000 to $711,000 or from $250.96 to $297.61 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $218,036. The subject's assessment reflects a market value of $654,173 or $304.98 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 three comparable sales located within .59 of a mile from the subject and within the same neighborhood code as the subject. The parcels range in size from 8,140 to 11,471 square feet of land area and are improved with either a 2-story or a 2.5-story dwelling of wood siding exterior construction. The homes range in age from 87 to 93 years old and range in size from 1,905 to 2,485 square feet of living area. The comparables have full basements, one of which has finished area. Features include 2 to 4 full bathrooms and two comparables each has 1 half-bathroom, central air conditioning, and two comparables each have one fireplace. The comparables each have a garage of 400 or 528 square feet of building area. The comparables sold from December 2021 to December 2022 for prices ranging from $590,000 to $850,000 or from $309.71 to $376.27 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested comparable sales to support their respective positions before the Property Tax Appeal Board. Besides neighborhood code, none of the

[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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

comparables are particularly similar to the subject property in lot size, construction date/effective age and/or actual age, dwelling size and/or other features. Nevertheless, the Board has given reduced weight to board of review comparable #2 due to its date of sale in 2021, more remote in time than other sales in the record and due to its 2.5-story design as compared to the subject 2-story dwelling. The Board has also given reduced weight to appellants' comparables #1, #2, #4 and #5 along with board of review comparable #3 as each of these dwellings differ in dwelling size from approximately 11% to 16% when compared to the subject.

The Board finds on this limited record that the best evidence of market value to be appellants' comparable sale #3 and board of review comparable sale #1, which are more similar to the subject in design, age, dwelling size and several features than the other comparables. Appellants' comparable #3 necessitates a downward adjustment for its finished basement area when compared to the subject's unfinished basement and both comparables necessitate adjustments for differing bathroom count when compared to the subject. Appellants' comparable #3 also has a smaller parcel suggesting an upward adjustment for this difference as well. These most similar comparables sold in August and December 2022 for prices of $568,000 and $850,000 or for $277.07 and $376.27 per square foot of living area, including land. The subject's assessment reflects a market value of $654,173 or $304.98 per square foot of living area, including land, which is bracketed by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis, including land. Based on this evidence and after considering necessary adjustments to the best comparable sales for differences when compared to the subject property, 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: 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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