FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jennifer and Steven Sabath
DOCKET NO.: 23-01709.001-R-1
PARCEL NO.: 16-36-307-021

The parties of record before the Property Tax Appeal Board are Jennifer and Steven Sabath, 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:	$85,336
IMPR.:	$154,878
TOTAL:	$240,214

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 is improved with a two-story dwelling of brick exterior construction containing 2,598 square feet of living area. The dwelling was constructed in 1964 and is approximately 59 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, 2½ bathrooms, and an attached garage with 621 square feet of building area. The property has a 20,927 square foot site 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 three comparable sales improved with two-story dwellings of brick exterior construction that range in size from 3,149 to 3,663 square feet of living area. The homes were built from 1963 to 1984. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, 2½ to 4½ bathrooms, and a garage ranging in size from

505 to 720 square feet of building area. The comparables have sites ranging in size from 12,030 to 13,000 square feet of building area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .37 to .58 of a mile from the subject property. The sales occurred from September 2022 to February 2023 for prices ranging from $701,000 to $830,000 or from $207.48 to $250.45 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to $196,449.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $240,214. The subject's assessment reflects a market value of $720,714 or $277.41 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.[1]

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, however, comparable #2 has a reported sale date the board of review did not disclose a purchase price; therefore, this comparable will no longer be considered by the Board. Comparables #1, #3 and #4 are improved with 1.75-story or 2-story dwellings of wood siding, brick, or stone exterior construction that range in size from 2,136 to 2,594 square feet of living area. The homes range in age from 77 to 158 years old. Each of these comparables has a full basement with one having finished area, central air conditioning, one fireplace, 2½ to 4½ bathrooms, and a garage ranging in size from 228 to 484 square feet of building area. These properties have sites ranging in size from 9,751 to 23,373 square feet of living area and are located from approximately .08 to .44 of a mile from the subject property. The sales occurred in August 2022 and September 2022 for prices ranging from $725,000 to $825,000 or from $279.49 to $386.24 per square foot of living area, including land.

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 information on six comparable sales to support their respective positions. The Board gives less weight to the appellants' comparables due to differences from the subject dwelling in size, being from approximately 21% to 41% larger than the subject home. The Board gives most weight to board of review comparables #1, #3 and #4 that have homes that are more similar to the subject dwelling in size than are the comparables provided by the appellants. The board of review comparables have homes that are older than the subject dwelling suggesting upward adjustments for age may be appropriate to make the comparables more equivalent to the subject property. Adjustments to the comparables would also be necessary due to differences

[1] Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

from the subject in land area, number of bathrooms, finished basement area, and/or garage size. These three comparables sold for prices ranging from $725,000 to $825,000 or from $279.49 to $386.24 per square foot of living area, including land. The subject's assessment reflects a market value of $720,714 or $277.41 per square foot of living area, including land, which is below the range established by the best comparable sales in this record supporting the conclusion the subject property is not overvalued. Based on this evidence the Board finds the subject’s assessment is reflective of the property’s fair cash value and 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

AGENCY

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