



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

APPELLANT: Milton Robinson
DOCKET NO.: 23-01743.001-R-1
PARCEL NO.: 16-25-104-002

The parties of record before the Property Tax Appeal Board are Milton Robinson, the appellant, 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: \$156,496
IMPR.: \$241,787
TOTAL: \$398,283

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 wood siding exterior construction with 3,300 square feet of living area. The dwelling was constructed in 1930, is approximately 93 years old and has a reported effective age of 1976. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 440 square foot garage. The property has an approximately 30,072 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 .70 of a mile from the subject property. The comparables have sites that range in size from 18,750 to 41,540 square feet of land area. The comparables are improved with 2-story dwellings of frame or brick exterior construction

ranging in size from 4,417 to 5,178 square feet of living area. The dwellings were built from 1923 to 2003. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 713 to 1,196 square feet of building area. The comparables sold from April 2022 to May 2023 for prices ranging from \$1,340,000 to \$1,500,000 or from \$272.47 to \$305.64 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$319,302, which would reflect a market value of \$958,002 or \$290.30 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 \$398,283. The subject's assessment reflects a market value of \$1,194,968 or \$362.11 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

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 .45 of a mile from the subject property. The comparables have sites that range in size from 11,471 to 18,973 square feet of land area. The comparables are improved with 1.75-story, 2-story or 2.5-story dwellings of brick or wood siding exterior construction ranging in size from 2,259 to 4,774 square feet of living area. The dwellings are from 25 to 93 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 816 square feet of building area. The comparables sold from August 2021 to December 2022 for prices ranging from \$850,000 to \$2,050,000 or from \$369.05 to \$429.41 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.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 parties submitted eight comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to substantial differences in site size, dwelling size, age and/or features. Nonetheless, the Board has given less weight to the appellant's comparables #1, #2 and #3, as well as board of review comparable #4 which are less similar to the subject in dwelling size than are the remaining comparables in the record. The Board has also given less weight to board of review comparable #2 which sold in 2021, less

¹ 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.

proximate in time to the January 1, 2023 assessment date than the sale dates of the other comparables in the record.

The Board finds the appellant's comparable #4, as well as board of review comparables #1 and #3 have sale dates which occurred proximate in time to the lien date at issue and are similar to the subject in location. However, the Board finds the parcels are each smaller in size when compared to the subject and each dwelling has a basement foundation in contrast to the subject's concrete slab foundation. Additionally, each dwelling has varying degrees of similarity to the subject in age and features, the appellant's comparable #4 is 1,117 square feet larger in dwelling size, and board of review comparables #1 and #3 are either 631 or 1,041 square feet smaller in dwelling size, when compared to the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from June 2022 to May 2023 for prices ranging from \$850,000 to \$1,350,000 or from \$305.64 to \$376.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,194,968 or \$362.11 per square foot of living area, including land, which falls within the range established by the most similar comparables in the record. Based on this record and after considering adjustments to the most similar 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

AGENCY

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