



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

APPELLANT: Alyson Dorfman
DOCKET NO.: 23-02898.001-R-1
PARCEL NO.: 16-28-215-006

The parties of record before the Property Tax Appeal Board are Alyson Dorfman, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$69,464
IMPR.: \$164,070
TOTAL: \$233,534

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 2,652 square feet of living area. The dwelling was built in 2003 and is approximately 20 years old. Features include a basement with finished area, central air conditioning, one fireplace, and a garage with 411 square feet of building area. The property has an approximately 15,200 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located in the subject's assessment neighborhood code and within 0.62 of a mile from the subject. The comparables have sites that range in size from 8,180 to 10,850 square feet of land area. The comparables are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,940 to 3,232 square feet of living area. The dwellings range in age from

15 to 36 years old. The comparables each have a basement with finished area, central air conditioning, one fireplace, and a garage ranging in size from 426 to 528 square feet of building area. The properties sold from February 2021 to May 2022 for prices ranging from \$575,000 to \$707,500 or from \$195.58 to \$235.91 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$191,632 which reflects a market value of \$574,953 or \$216.80 per square foot of living area, land included, when applying 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 \$249,234. The subject's assessment reflects a market value of \$750,027 or \$282.82 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located in the subject's assessment neighborhood code and within 0.26 of a mile from the subject. The comparables have sites that range in size from 7,300 to 11,680 square feet of land area. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,395 to 3,028 square feet of living area. The dwellings range in age from 20 to 24 years old. Each comparable has a basement with finished area, central air conditioning, and a garage ranging in size from 400 to 630 square feet of building area. Three comparables each have one fireplace. The properties sold from July 2021 to October 2022 for prices ranging from \$682,895 to \$895,000 or from \$235.91 to \$309.69 per square foot of living area, land included. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration, as one sale is shared by the parties. The Board gives less weight to the appellant's comparables #2 and #3 as well as board of review comparables #1 and #2. The appellant's comparable #2 as well as board of review comparables #1 and #2 have sales occurring in 2021, less proximate in time to the subject's January 1, 2023 assessment date at issue and less likely to reflect the market conditions as of the subject's lien date. The appellant's comparables #2 and #3 also differ substantially from the subject in age or dwelling size.

The Board finds the best evidence of market value to be the sales for the appellant's comparable #1 as well as board of review comparables #3 and #4, which includes the common sale, that occurred more proximate in time to the subject's assessment date. These two comparables are similar to the subject in location, age, dwelling size, and most features. However, each of these

comparables has a substantially smaller lot size than the subject suggesting upward adjustments for this difference would be necessary to make them more equivalent to the subject, which would be in addition to any other adjustments needed for equivalency to the subject. These properties sold in May 2022 and October 2022 for prices of \$682,895 and \$695,000 or \$235.91 and \$285.13 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$750,027 or \$282.82 per square foot of living area, land included, which exceeds the two best comparable sales in this record on an overall market value basis and is bracketed by them on a price per square foot basis. However, after considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment is warranted.

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: March 18, 2025



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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