



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

APPELLANT: Matthew Rosenberg
DOCKET NO.: 23-03102.001-R-1
PARCEL NO.: 16-36-406-030

The parties of record before the Property Tax Appeal Board are Matthew Rosenberg, the appellant, 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: \$82,436
IMPR.: \$121,422
TOTAL: \$203,858

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 is improved with a two-story dwelling of brick exterior construction containing 2,478 square feet of living area. The dwelling was constructed in 1938 and is approximately 85 years old. Features of the home include a full basement, central air conditioning, two fireplaces, 2½ bathrooms, and an attached garage with 360 square feet of building area. The property has a 10,725 square foot site located in Highland Park, Moraine Township, Lake County.

The appellant marked assessment inequity on the Residential Appeal form as the basis of the appeal. In support of this argument the appellant submitted information on five assessment equity comparables improved with two-story dwellings brick exterior construction that range in size from 2,624 to 2,848 square feet of living area. The comparables were built from 1927 to 1951. Each comparable has a full basement, central air conditioning, one or two fireplaces, 2½ bathrooms, and garage that ranges in size from 200 to 440 square feet of building area. The

comparables are located from approximately .10 to .47 of a mile from the subject property with comparables #2 and #3 having the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$94,349 to \$127,400 or from \$33.13 to \$48.55 per square foot of living area.

The appellant submitted a written statement that the basis of the appeal was overvaluation, however, the appellant provided no comparable sales, and marked assessment equity on the appeal form as the basis of the appeal. The appellant explained that the subject property was purchased on January 11, 2021, for a price of \$504,323. The appellant then asserted that per Redfin.com, as of December 2023, Highland Park, IL home sales have experienced a 5.2% year-over-year decline in median sale price from \$527,000 to \$500,000. The appellant further asserted the median sale price per square foot in Highland Park is \$212, down 15.9% since 2022. In support of this statement the appellant submitted Appendix 1 – Highland Park 2023 Sales Data from RedFin found at <https://www.redfin.com/city/8851/IL/Highland-Park/housing-market>. The appellant further contends the current 2023 assessment for the subject property represents a rise of 33.5% in the market value from the subject's 2022 property tax assessment of \$521,722 and a 35.7% premium in market value, \$783,712, from the subject's last purchase price two years ago of \$504,203.¹

The appellant also stated the township assessor's office issued a Certificate of Error for tax year 2023 due to an inaccuracy in number of bathroom/fixtures, which was the basis for the Lake County Board of Review findings. The appellant submitted Appendix 2 - Certificate of Error, disclosing the basis of the request was corrected fixture count and basement finish.

The appellant further asserted the assessment grid analysis reinforces an overvaluation of the 2023 assessment of the subject property as these comparable properties have very similar characteristics and are in the immediate proximity with significantly lower assessed property values.

The appellant requested the subject's total 2023 assessment be \$165,765, a value in line with the subject's 2022 assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,221. The subject property has an improvement assessment of \$178,785 or \$72.15 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables improved with two-story dwellings of brick or stone exterior construction that range in size from 1,886 to 2,630 square feet of living area. The dwellings range in age from 83 to 94 years old. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, 1 to 3½ bathrooms, and a garage ranging in size from 264 to 441 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .15 to .24 of a mile from the subject property.

¹ The board of review submitted a copy of the subject's property record card disclosing the subject's 2022 total assessment was \$173,890 reflecting a market value of \$521,722, and the subject's 2023 total assessment of \$261,221 reflects a fair cash value of \$783,742, which represents an approximate increase of 50% in fair cash value from the 2022 assessment and reflects a market value that is approximately 55% above the subject's January 2021 purchase price.

These properties have improvement assessments ranging from \$148,383 to \$186,912 or from \$70.39 to \$79.40 per square foot of living area.

The copy of the subject's property record card submitted by the board of review and the grid analysis prepared by the board of review also disclosed the subject property sold in January 2021 for a price of \$504,323.

Conclusion of Law

The appellant marked assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the appellant marked assessment equity as the basis of the appeal on the Residential Appeal form. However, the appellant also asserted in his written statement that overvaluation was the basis of the appeal. Section 16-180 of the Property Tax Code states in part, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board" (35 ILCS 200/16-180). Similarly, section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part, "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (86 Ill.Admin.Code §1910.50(1)). Based on these two provisions, the Property Tax Appeal Board finds the appellant's appeal shall be considered as based on assessment equity. Furthermore, the appellant presented no evidence establishing the subject's January 2021 sale had the elements of an arm's length transaction nor did the appellant provide comparable sales that would corroborate that the two-year-old purchase price of the subject property was reflective of fair cash value as of January 1, 2023, or to otherwise challenge the correctness of the assessment.

The record contains nine assessment equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #5 due to differences from the subject in age, being approximately 13 years newer than the subject dwelling. The Board gives less weight to board of review comparables #1, #3 and #4, due to each having finished basement area, a feature the subject does not have. Less weight is also given comparable #4 due to differences from the subject dwelling in size, being approximately 24% smaller than the subject's home. The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #4 as well as board of review comparable #2, which are relatively similar to the subject dwelling in age, size and features. These comparables have improvement assessments that range from \$94,349 to \$148,383 or from \$33.13 to \$70.39 per square foot of living area. The subject's improvement assessment of \$178,785 or \$72.15 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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