



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

APPELLANT: Steven Sabath  
DOCKET NO.: 24-02045.001-R-1  
PARCEL NO.: 16-36-307-021

The parties of record before the Property Tax Appeal Board are Steven Sabath, the appellant, by attorney Robert Rosenfeld, 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:** \$94,672  
**IMPR.:** \$171,822  
**TOTAL:** \$266,494

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 2024 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 an approximately 20,930 square foot site improved with a 2-story dwelling of brick exterior construction containing 2,598 square feet of living area. The dwelling is approximately 60 years old. Features of the home include 2.5 bathrooms, a 1,215 square foot unfinished basement, central air conditioning, 2 fireplaces, and a garage containing 621 square feet of building area. The property 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 a grid analysis with information on three comparable sales located within .66 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 9,660 to 12,240 square feet of land area that are improved with 2-story dwellings of wood siding or brick and wood siding exterior finishes. The

comparables range in size from 2,422 to 3,149 square feet of living area that range in age from 57 to 95 years old. The comparables feature 2.5 or 3.5 bathrooms, central air conditioning, and a garage ranging in size from 357 to 505 square feet of building area. Two comparables have basements, (one with finished area), and one was built on a concrete slab foundation. Two comparables have 1 fireplace. The comparables sold from February 2023 to March 2024 for prices ranging from \$555,000 to \$701,000 or from \$206.63 to \$282.82 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,494. The subject's assessment reflects a market value of \$799,562 or \$307.76 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on four comparable sales located within .21 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 8,959 to 18,276 square feet of land area. The sites are improved with 2-story dwellings of brick exteriors that range in size from 2,126 to 3,192 square feet of living area and range in age from 47 to 76 years old. The homes feature 2.5 or 3.5 bathrooms, a partially finished basement, central air conditioning, 1 fireplace, and a garage ranging in size from 266 to 528 square feet of building area. The comparables sold from February 2023 to June 2024 for prices ranging from \$676,500 to \$1,375,000 or from \$307.26 to \$450.82 per square foot of living area, including land.

### **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 a total of seven comparable sales for the Board's consideration. After analyzing the evidence submitted, the Board gave less weight to appellant's comparable #1 based on lacking a basement which is a feature of the subject dwelling, and comparable #3 based on its significantly older age relative to the subject dwelling. The Board also gave less weight to board of review comparable #3 as this sale appears to be an outlier given its significantly higher sale price than any other sale in this record. The Board finds the remaining comparables (which includes appellant's comparable #2 and board of review comparables #1, #2, and #4) to be similar to the subject in location, design, and some features. However, each of these comparables has a smaller lot and a smaller garage size relative to the subject, suggesting that

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<sup>1</sup> 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 2024.

upward adjustments are needed to the comparables for this difference in order to make them more equivalent to the subject. Conversely, each of these comparables has a larger dwelling size than the subject, and board of review comparables have partially finished basements which the subject lacks. These differences from the subject necessitate downward adjustments in order to make the comparables more similar to the subject.

The best comparables in this record sold February to December 2023 for prices ranging from \$676,500 to \$1,015,000 or from \$222.61 to \$318.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$799,562 or \$307.76 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record both in terms of overall value and on a per square foot of living area basis.

Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject, and after considering adjustments to the best comparables in this record for differences from the subject (such as lot size, dwelling size, garage size, and finished basement area), the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued. Therefore, based on the evidence, 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:

May 19, 2026



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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