



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

APPELLANT: Milt Robinson  
DOCKET NO.: 11-02974.001-R-1  
PARCEL NO.: 16-25-104-002

The parties of record before the Property Tax Appeal Board are Milt Robinson, the appellant, by attorney Leonard Schiller of Schiller Klein PC, in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$176,093  
**IMPR:** \$58,952  
**TOTAL:** \$235,045

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 2011 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 two-story dwelling of frame construction with 3,300 square feet of living area. The dwelling was constructed in 1930 with the appellant's appraiser reporting an effective age of 35-37 years old. Features of the home include a concrete slab foundation, central air

conditioning, a fireplace and an attached two-car garage. The property also features an enclosed porch. The subject property has a 30,072 square foot corner site with views of Highland Park Country Club 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 an appraisal estimating the subject property had a market value of \$725,000 as of January 1, 2011. Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$274,972. The subject's assessment reflects a market value of \$848,155 or \$257.02 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales where comparables #3 and #5 were also presented in the appellant's appraisal as sales #2 and #3, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant noted that of the board of review's comparable sales, only its comparable #1 reflects a market value greater than the subject and this is a one-story, all brick dwelling that is 20 years newer than the subject. The appellant's counsel contends that comparable sales #2, #3 and #4 support a reduction in 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 Property Tax Appeal Board has given reduced weight to board of review comparable #1 due to its all brick exterior construction and one-story design. Similarly, the Board has given reduced weight to board of review comparable #4 which is also a one-story dwelling.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$725,000 as of January 1, 2011 which is also supported by board of review comparable sales #2, #3 and #5, considering downward adjustments for basements in comparable #5. Two of these properties were set forth and adjusted for differences in the appellant's appraisal. These three board of review comparables sold between January and August 2010 for prices ranging from \$217.61 to \$227.68 per square foot of living area, including land, without any adjustments for differences from the subject.

The subject's assessment reflects a market value of \$848,155 or \$257.02 per square foot of living area, including land, which is above the appraised value of \$725,000 and also above the range established by the best three comparable sales in the record presented by the board of review. The Board finds the subject property had a market value of \$725,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for Lake County of 32.42% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

Member

*J. R.*

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: September 19, 2014

*Allen Castrovillari*

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 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 the subsequent year 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.

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.