



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

APPELLANT: Barbara Allen  
DOCKET NO.: 12-01819.001-R-1  
PARCEL NO.: 16-36-307-005

The parties of record before the Property Tax Appeal Board are Barbara Allen, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, LLC, in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$78,993  
**IMPR:** \$174,309  
**TOTAL:** \$253,302

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 2012 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 brick construction with 4,348 square feet of living area. The dwelling was constructed in 1964. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a

15,650 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 three comparable sales. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$217,090 which would reflect a market value of approximately \$651,270 or \$149.79 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$253,302. The subject's assessment reflects a market value of \$774,150 or \$178.05 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

As to the appellant's comparable sales, the board of review noted that: sale #1 was sold "as is, needs work" and the property backs up to traffic. No substantive evidence was submitted to support this assertion. Also, appellant's comparables #2 and #3 are "split level two stories" and comparable #3 also has a flat roof/contemporary design whereas the subject is a traditional ridge roofed colonial. The board of review submitted no property record cards or other evidence to support these contentions. Additionally, the grid analysis presented by the appellant was prepared on the Lake County website and depicts each comparable as having a two-story design, like the subject property. As a final point, the board of review contended that appellant's comparable #3 backs up to Green Bay Road traffic.

In support of its contention of the correct assessment the board of review submitted information on five comparables sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel noted that each sale presented by the appellant was "exposed to the open market for an extended period of time." Counsel also noted that board of review sales #2, #4 and #5 each sold in 2012, after the lien date of January 1, 2012, "a significantly better market." The appellant provided no data to support the contention that the time period in 2012 was a "significantly better market." Finally, counsel pointed out that board of review comparable #2

has a larger parcel and an additional bathroom when compared to the subject property.

**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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparables #3 through #5 due to differences in dwelling size when compared to the subject property. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #1 and #2. These four most similar comparables sold for prices ranging from \$136.02 to \$192.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$774,150 or \$178.05 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this 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.



Chairman



Member



Member



Member



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: July 18, 2014



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.