



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

APPELLANT: Joni Rosenfeld  
DOCKET NO.: 12-01829.001-R-1  
PARCEL NO.: 16-36-307-019

The parties of record before the Property Tax Appeal Board are Joni Rosenfeld, 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:** \$87,081  
**IMPR:** \$103,130  
**TOTAL:** \$190,211

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 3,050 square feet of living area. The dwelling was constructed in 1965. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached 484 square foot garage. The

property has an 18,276 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 total assessment of \$140,520 which would reflect a market value of approximately \$421,560 or \$138.22 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 \$190,211. The subject's assessment reflects a market value of \$581,329 or \$190.60 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 suggested comparable sales, the board of review contends that both sales #1 and #2 were contemporary style dwellings which were sold by the original owners. Furthermore, after its sale, comparable #1 had a \$100,000 building permit for purposes of remodeling and expansion. Also, appellant's sales #2 and #3 are on high traffic streets whereas the subject is on a larger cul-de-sac site.

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

In rebuttal, the appellant's counsel pointed out differences in dwelling size, site size, basement size, garage size and/or other amenities that differ from the subject. Also, board of review comparables #2 and #4 sold six months after the lien date of January 1, 2012 and one of these properties was advertised as "completely redone top to bottom."

#### **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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to differences in location, site size, lack of basement finish and lack of garage(s). The Board has also given reduced weight to board of review comparables #2 and #4 due to differences in foundation, age and/or basement size.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sales #1 and #3. These four most similar comparables sold for prices ranging from \$132.89 to \$190.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$581,329 or \$190.60 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record, but appears justified when giving consideration to the subject's dwelling size, lot size and air conditioning as compared to the highest-priced comparable from among the most similar properties.

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.