



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

APPELLANT: Nancy Hughes  
DOCKET NO.: 14-00664.001-R-3  
PARCEL NO.: 12-28-404-011

The parties of record before the Property Tax Appeal Board are Nancy Hughes, the appellant, by attorney David Lavin, of Robert H. Rosenfeld and Associates, LLC in Chicago, 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:** \$330,551  
**IMPR.:** \$854,961  
**TOTAL:** \$1,185,512

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 2014 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 1.5-story dwelling of stone exterior construction with 7,445 square feet of living area. The dwelling was constructed in 2006. Features of the home include a 2,993 square foot basement of which 2,694 square feet are finished, central air conditioning, four fireplaces and an attached 1,010 square foot garage. The property has a 1.24-acre or 53,831 square foot site and is located in Lake Forest, Shields 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 located from .89 to 1.8-miles from the subject. The comparables consist of a 1.5-story, a 1.75-story and a two-story dwelling which were of either stucco, brick or frame exterior construction. The homes were built between 2003 and 2007 and range in size from 5,623 to 6,737 square feet of living area with basements ranging

in size from 3,105 to 3,684 square feet of building area with finished basement areas ranging from 2,795 to 3,164 square feet of building area. Each home has central air conditioning and three or five fireplaces. Each property has a garage ranging in size from 595 to 805 square feet of building area. The properties sold between August 2011 and July 2012 for prices ranging from \$1,768,100 to \$2,175,000 or from \$262.45 to \$386.80 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$800,875 which would reflect a market value of approximately \$2,402,625 or \$322.72 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 \$1,185,512. The subject's assessment reflects a market value of \$3,557,959 or \$477.90 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that the subject is located in the City of Lake Forest Historic Preservation District and in 2007 the subject was awarded the Historic Preservation Award for New Construction. The board of review "believes" that this district has an impact on market values and overall desirability of properties in the district.

As to the appellant's comparable sales, the board of review contends that sale #1 is located in adjacent Lake Bluff and none of the comparables are located within the City of Lake Forest's Historic Preservation District. The subject is within this district and within one block from Lake Michigan. In addition, the board of review contends that none of the sales presented by the appellant were close in time to the valuation date of January 1, 2014.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, all of which are located within the Historic Preservation District. The comparables consist of two, 1.75-story, a 2-story and a 2.25-story dwelling which were of either stone or brick exterior construction. The homes were built between 1927 and 2006 with the oldest dwelling having an effective age of 1961. The homes range in size from 5,069 to 7,405 square feet of living area with basements ranging in size from 2,211 to 3,209 square feet of building area with finished basement areas ranging from 1,990 to 2,888 square feet of building area. Each home has central air conditioning and three to six fireplaces. Each property has a garage ranging in size from 736 to 864 square feet of building area. Each property also has an in-ground pool ranging in size from 493 to 1,250 square feet. The properties sold between March 2012 and February 2015 for prices ranging from \$2,737,000 to \$4,950,000 or from \$477.58 to \$668.47 per square foot of living area, including land; comparable #3 sold in November 2013 for \$1,750,000 and then was remodeled and re-sold in February 2015 for \$2,900,000.

Based on this evidence and argument, the board of review requested confirmation of 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 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 comparables #1 and #3 as the sales occurred in 2011, dates more remote in time to the valuation date of January 1, 2014.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and the board of review comparable sales. The comparables have varying degrees of similarity to the subject in location, age, design, exterior construction, size and other features. These five most similar comparables sold between March 2012 and February 2015 for prices ranging from \$1,900,000 to \$4,950,000 or from \$318.90 to \$668.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$3,557,959 or \$477.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified when giving due consideration to the subject's age and dwelling size. 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.



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Chairman



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Member



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Member



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Member

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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: July 22, 2016



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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.