



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

APPELLANT: Steven Less  
DOCKET NO.: 15-02351.001-R-1  
PARCEL NO.: 15-08-104-003

The parties of record before the Property Tax Appeal Board are Steven Less, the appellant, by attorney Robert Rosenfeld, 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:** \$19,736  
**IMPR.:** \$51,213  
**TOTAL:** \$70,949

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 2015 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 is improved with a two-story dwelling of frame construction containing 1,748 square feet of living area. The dwelling was constructed in 1978. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a 420 square foot garage. The property has a 6,000 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales that were located in the same neighborhood as the subject property. The comparables have sites ranging in size from 4,101 to 7,636 square feet of land area. The comparables are improved with two-story dwellings of frame construction. The dwellings were constructed in 1977 or 1978. The comparables had varying degrees of similarity when compared to the subject. The dwellings contain either 1,727 or 1,803 square feet

of living area. The comparables sold from March to August 2013 for prices ranging from \$167,000 to \$193,000 or from \$96.70 to \$107.04 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$59,927.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$70,949 was disclosed. The subject's assessment reflects a market value of \$213,831 or \$122.33 per square foot of living area, including land, when applying the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

The board of review presented information on three comparable sales that were located in the same neighborhood as the subject property. The comparables have sites ranging in size from 4,525 to 10,322 square feet of land area. The comparable properties are improved with two-story dwellings of frame construction. The dwellings were constructed in 1977 or 1978. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,748 to 2,177 square feet of living area. The comparables sold from January to August 2014 for prices ranging from \$205,500 to \$277,000 or from \$109.25 to \$154.46 per square foot of living area, including land. Based on this evidence, 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 presented sale prices for six comparable properties. The Board finds that all of the comparables submitted were located in the same neighborhood as the subject and were very similar to the subject in design, exterior construction, age and features. Nevertheless, the Board gave less weight to the comparables submitted by the appellant. These properties sold from March to August 2013 for prices ranging from \$167,000 to \$193,000 or from \$96.70 to \$107.04 per square foot of living area, land included. The Board finds these sale dates were not proximate to the January 1, 2015 assessment date.

The Board finds the best evidence of market value in the record to be the comparables submitted by the board of review. These properties sold more proximate to the January 1, 2015 assessment date. The board of review comparables sold from January to August 2014 for prices ranging from \$205,500 to \$277,000 or from \$109.25 to \$154.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$213,831 or \$122.33 per square foot of living area, including land, which is within the market value of the best comparable sales in this record. Based on this record, the Board finds the appellant was not able to demonstrate that the subject was overvalued and 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



Acting 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: July 21, 2017



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.