



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

APPELLANT: Lucinda Arnberger  
DOCKET NO.: 15-03112.001-R-1  
PARCEL NO.: 14-33-302-042

The parties of record before the Property Tax Appeal Board are Lucinda Arnberger, 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 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:** \$44,872  
**IMPR.:** \$151,515  
**TOTAL:** \$196,387

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 consists of a two-story dwelling of wood siding exterior construction with 3,466 square feet of living area. The dwelling was constructed in 1992. The subject has a "GD++" quality grade. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 763 square foot attached garage. The property has a 70,965 square foot site and is located in Deer Park, Ela 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 within .81 of a mile from the subject property and in the same neighborhood assigned by the township assessor as the subject property. The comparables were improved with two-story dwellings with wood siding exterior construction that ranged in size from 3,488 to 3,632 square feet of living area. The dwellings were constructed from 1985 to 1998. The comparables have a "GD" quality grade. Features had

varying degrees of similarity when compared to the subject. The comparables sold in either April 2014 or June of 2014 for prices ranging from \$485,000 to \$598,000 or from \$138.18 to \$171.44 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$179,145 or a market value of \$537,489.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,477. The subject's assessment reflects a market value of \$647,209 or \$186.73 per square foot of living area, land included, when using 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 submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with additional data. Paulson asserted that based on the assessor's field visits, all three of the appellant's comparable sales have a lower quality rating than the subject and the three appellant sales are over .75 of a mile in from the subject property.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables were improved with two-story dwellings with brick or wood siding exterior construction that ranged in size from 3,180 to 4,029 square feet of living area. The dwellings were constructed from 1969 to 1997.<sup>1</sup> The comparables have a "GD++" quality grade. Two comparables have in-ground pools and three comparables have finished basements.<sup>2</sup> Features had varying degrees of similarity when compared to the subject. The comparables sold from May 2013 to August 2014 for prices ranging from \$616,375 to \$710,000 or from \$166.05 to \$223.27 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 parties submitted seven suggested comparables for the Board's consideration. The Board gave less weight to the board of review's comparable #1 based on its older age and comparable #4 due to its finished basement and in-ground pool when compared to the subject. The board gave less weight to the board of review's comparable # 3 due to its sale occurring in May 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date .

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<sup>1</sup> Comparable #1 has an effective date of 1984 due to remodeling which includes a "gourmet kitchen with granite and remodeled baths."

<sup>2</sup> The in-ground pools and finished basements were listed in the Multiple Listing Service sheet submitted by the board of review.

The Board finds the best evidence of market value to be the appellant's comparables along with the board of review's comparable #2. These comparable sales are of the same two-story design and have various degrees of similarity in location, living area, exterior construction, age and features as the subject property. The subject property is superior in site size when compared to the best comparables. These comparables sold for prices ranging from \$153.40 to \$170.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$186.73 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Therefore, a reduction in the subject's assessment is warranted.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Lucinda Arnberger, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
18 North County Street  
7th Floor  
Waukegan, IL 60085