



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

APPELLANT: William Paterson  
DOCKET NO.: 15-03174.001-R-1  
PARCEL NO.: 12-28-409-007

The parties of record before the Property Tax Appeal Board are William Paterson, 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:** \$436,967  
**IMPR.:** \$323,019  
**TOTAL:** \$759,986

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 brick exterior construction that has 5,458 square feet of living area. The dwelling was constructed in 1915. The home features an unfinished basement, central air conditioning, five fireplaces and a 1,066 square foot attached garage. The subject has a 65,340 square foot site. The subject property is located in Shields Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of inequity claim, the appellant submitted information for three comparable properties. The comparables are located within .80 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement

assessments ranging from \$248,275 to \$277,554 or from \$42.41 to \$47.32 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal of the subject property. The appraiser developed the cost and sales comparison approaches to value in arriving at an opinion of value of \$2,048,000 as of January 1, 2013.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$759,986. The subject's assessment reflects an estimated market value of \$2,290,494 or \$419.66 per square foot of living area including land area when applying Lake County's 2015 three-year average median level of assessment of 33.18%. The subject property has an improvement assessment of \$323,019 or \$59.18 per square foot of living area.

In support of the subject's assessment, the board of review submitted a brief addressing the appeal, four comparable sales and four assessment comparables. The board of review also submitted a Multiple Listing Service sheet disclosing the subject was offered sale for \$3,895,000 as of June 2016.

The comparable sales had varying degrees of similarity when compared the subject. The comparables sold from August 2014 to November 2015 for prices ranging from \$1,886,500 to \$2,625,000 or from \$419.00 to \$497.76 per square foot of living area including land.

The assessment comparables had varying degrees of similarity when compared the subject. They have improvement assessments ranging from \$285,089 to \$366,033 or from \$59.18 to \$67.51 per square foot of living area.

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 as a basis of the appeal. 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 failed to meet this burden of proof.

The appellant submitted an appraisal estimating the subject property had a market value of \$2,048,000 as of January 1, 2013. The board of review submitted four comparable sales. The Board gave little weight to the appraisal of the subject property submitted by the appellant. The appraisal had an effective date of June 2013, which is dated and a less reliable indicator of market value as of the subject's January 1, 2015 assessment date.

With respect to the comparables submitted by the board of review, the Board gave less weight to comparable #3 due to its smaller dwelling size and lack of a basement, inferior to the subject. The Board finds the remaining three comparable sales are similar when compared to the subject in location, design, age, dwelling size and most features, but had smaller sites when compared to the subject. They sold from October 2014 to November 2015 for prices ranging from \$2,187,250 to \$2,625,000 or from \$419.00 to \$478.23 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$2,290,494 or \$419.66 per square foot of living area including land, which falls at the lower end of the range established by the most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board find the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The Board further finds the listing price of the subject property for \$3,895,000 undermines the appellant's overvaluation argument.

The taxpayer also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof.

The parties submitted seven assessment comparables for the Board's consideration. The Board gave less weight to comparable #2 submitted appellant and comparables #1 and #3 submitted by the board of review. These properties have finished basement area, dissimilar to the subject. The Board finds the remaining four comparables are more similar to the subject in location, design, age, dwelling size and most features. These comparables have improvement assessments ranging from \$248,275 to \$366,033 or from \$42.43 to \$67.51 per square foot of living area. The subject property has an improvement assessment of \$323,019 or \$59.18 per square foot of living area, which falls within the range established by the most similar comparables contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board find the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement 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

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