



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

APPELLANT: Bart Ames  
DOCKET NO.: 15-04031.001-R-1  
PARCEL NO.: 15-36-302-013

The parties of record before the Property Tax Appeal Board are Bart Ames, 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:** \$104,683  
**IMPR.:** \$76,912  
**TOTAL:** \$181,595

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 one-story single family dwelling of wood siding exterior construction with 3,249 square feet of living area. The dwelling was constructed in 1964. Features of the home include a slab foundation, central air conditioning, one fireplace and a detached garage with 864 square feet of building area. The property has an 83,454 square foot site and is located in Riverwoods, 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 improved with one-story dwellings of wood siding exterior construction that ranged in size from 3,207 to 3,693 square feet of living area. The dwellings were constructed in 1955 and 1958. Two comparables have a basement with one being finished. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 504 to 792 square feet of building area. The

comparables have sites ranging in size from 43,803 to 74,488 square feet of land area. The sales occurred from August 2013 to August 2014 for prices ranging from \$375,375 to \$495,000 or from \$113.30 to \$134.04 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$133,190.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,595. The subject's assessment reflects a market value of \$547,303 or \$168.45 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of wood siding exterior construction that ranged in size from 2,852 to 3,348 square feet of living area. The dwellings were constructed from 1955 to 1963. Each comparable has either a slab foundation or a crawl space foundation, three comparables have central air conditioning, each comparable has two or three fireplaces and each comparable has a garage ranging in size from 510 to 923 square feet of building area. The comparables have sites ranging in size from 54,450 to 188,684 square feet of land area. The sales occurred from July 2013 to February 2015 for prices ranging from \$545,000 to \$602,500 or from \$179.96 to \$193.47 per square foot of living area, including land. The board of review requested the assessment be sustained.

### **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 record contains seven sales submitted by the parties to support their respective positions. The Board gave less weight to appellant's sales #1 and #2 due to differences from the subject in foundation as each property had a basement while the subject has a slab foundation. The five remaining comparables were similar to the subject in features including having either a slab foundation or a crawl space foundation. These most similar comparables sold for prices ranging from \$495,000 to \$602,500 or from \$134.04 to \$193.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$547,303 or \$168.45 per square foot of living area, including land, which is within the overall price range of the best comparable sales and is below the purchase price of all but one of the most similar comparables on a square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.



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.