



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

APPELLANT: Robert Graham  
DOCKET NO.: 16-04303.001-R-2  
PARCEL NO.: 16-04-103-001

The parties of record before the Property Tax Appeal Board are Robert Graham, the appellant, by attorney Margaret E. Graham of Dykema Gossett PLLC 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:** \$267,182  
**IMPR.:** \$639,895  
**TOTAL:** \$907,077

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 2017 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 part one-story and part two-story brick dwelling containing 7,911 square feet of living area. The dwelling was constructed in 2004 and features a full unfinished basement, central air conditioning, four fireplaces, and 1,161-square foot attached garage. The dwelling is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, appellant's attorney submitted information on the sales of eight comparable properties located from 1.64 to 4.45 miles from the subject property, only one of which has the same neighborhood code as the subject. According to the property tax information sheets submitted by the appellant, three of the comparables are located in Lake Forest and five comparables are located in either Bannockburn, Highland Park or Lincolnshire. The comparables consist of a variety of mixed multi-story brick dwellings constructed from 2000

to 2007 and range in size from 6,171 to 8,250 square feet of living area. The comparables each have a full basement, four of which have 2,109 to 3,430 square feet of finished area. Each comparable has central air conditioning, one to six fireplaces and an attached garage ranging in size from 924 to 1,349 square feet of building area. Comparable #4 features an additional 400-square foot detached garage. Comparables #1, #3 and #7 each have an inground swimming pool. The dwellings are situated on sites containing 18,731 to 238,709 square feet of land area. The sales occurred from June 2013 to March 2016 for prices ranging from \$1,175,000 to \$2,490,000 or from \$170.16 to \$365.80 per square foot of living area, land included. Based on these sales, the appellant requested the subject's assessment be reduced to \$622,296, reflecting a market value of \$1,867,075 or \$236.01 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

With respect to the assessment equity argument, the appellant provided information on four comparable properties located from .88 to 1.93 miles from the subject, one of which has the same neighborhood as the subject property. The comparables consist of a variety of mixed multi-story brick dwellings constructed from 2000 to 2003 and range in size from 6,122 to 7,887 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, one to six fireplaces and a garage containing 998 to 1,195 square feet of building area. The dwellings have improvement assessments ranging from \$382,205 to \$528,215 or from \$56.60 to \$68.70 per square foot of living area. Based on this evidence, in a brief submitted by appellant's attorney, the appellant requested the subject's improvement assessment be reduced to \$502,190 or \$63.48 per square foot of living area.

Appellant's attorney submitted a brief requesting a reduction of the subject's total assessment for 2016 to "a value between \$769,372 and \$622,296 based on the lack of uniformity and sales evidence submitted." Pursuant to rule, the petition reflects the land and improvement assessments the contesting party claims to be correct. (86 Ill.Admin. §1910.30(j)).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$907,077. The subject's assessment reflects a market value of \$2,735,455 or \$345.78 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$639,895 or \$80.89 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on three comparable sales. The comparables are located from .242 to 2.587 miles from the subject property and have the same neighborhood code as the subject. The dwellings were built from 1989 to 2008 and consist of a variety of mixed multi-story brick dwellings that range in size from 5,533 to 8,168 square feet of living area. Each comparable has a full basement with 794 to 3,546 square feet of finished area, central air conditioning, two or four fireplaces and an attached garage containing 600 to 1,300 square feet of building area. Comparable #2 has a second attached garage with 720 square feet of building area. Comparable #3 has an inground swimming pool. The dwellings are situated on sites containing 54,014 to 90,169 square feet of land area. The sales occurred from November 2014 to October 2015 for prices ranging from \$1,844,500 to \$3,999,000 or from \$333.36 to \$489.59 per square foot of living area, land included.

In support of the assessment equity argument the board of review provided information on six equity comparables, three of which were also used as sales comparables. The properties have the same neighborhood code as the subject and are located from .07 to .2587 miles from the subject property. The comparables were built from 1989 to 2008 and are improved with a variety of mixed multi-story brick or wood-sided dwellings that range in size from 5,533 to 8,168 square feet of living area. Each comparable has full basement, five of which have 520 to 3,546 square feet of finished area. The comparables also feature central air conditioning, two to six fireplaces and an attached garage containing 600 to 1,300 square feet of building area. Comparable #2 has a second attached garage with 720 square feet of building area. Comparable #6 also features a 165 square foot detached garage. Comparables #3 and #5 have inground swimming pools. These six comparables have improvement assessments ranging from \$452,797 to \$750,267 or from \$81.45 to \$91.85 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contended in part that 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 on this basis.

The parties submitted a total of eleven comparable sales with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 through #7, three of which sold in 2013 or 2014 so their sales are dated relative to the January 1, 2016 assessment date at issue, and six of which are located from 2.22 to 4.45 miles from the subject. The Board also gave less weight to board of review comparables #1 and #3 as comparable #1 is an older dwelling and is smaller in dwelling size and lot size when compared to the subject, while the 2014 sale of comparable #3 is dated relative to the January 1, 2016 assessment date at issue.

The Board finds that appellant's comparable #1 and board of review comparable #2 were the best comparable sales submitted in the record. Both comparables have the same neighborhood code as the subject property and are similar to the subject in terms of location, age, size and most features, although appellant's comparable #1 features an inground swimming pool and board of review comparable #2 has 3,546 square feet of finished basement area, superior to the subject. These comparables both sold in March 2015 for prices of \$2,150,00 and \$3,275,000 or \$272.60 and \$401.30 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$2,735,455 or \$345.78 per square foot of living area, land included, which is supported by the best comparable sales submitted in the record for the Board's consideration. After considering adjustments to the comparables for any differences from the

subject, the Board finds the subject's assessed value appears to be supported and no reduction in the subject's assessment is warranted for overvaluation.

The appellant also asserted assessment inequity with respect to the improvement assessment as one of the bases of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant did not meet this burden and a reduction in the assessment is not warranted on the grounds of lack of uniformity.

The parties provided ten equity comparables for consideration by the Board. The Board gave less weight to appellant's comparables #1, #3 and #4 which are all smaller dwellings when compared to the subject. The Board also gave less weight to board of review comparables #1, #3 and #4 as comparables #1 and #4 are smaller and/or older dwellings compared to the subject and comparable #3 is located over 2.5 miles distant from the subject. The remaining four comparables have varying degrees of similarity to the subject but overall were similar to the subject in style, location, dwelling size, age and most features, although two of the board of review comparables have a finished basement and/or an inground swimming pool, superior to the subject. The comparable properties have improvement assessments that range from \$528,215 to \$736,946 or from \$66.97 to \$90.30 per square foot of living area. The subject property has an improvement assessment of \$639,895 or \$80.89 per square foot of living area, which falls within the range established by the best equity comparables submitted by the parties. After making adjustments to the comparables for any difference from the subject, the Property Tax Appeal Board finds that a reduction in the subject's improvement assessment is not justified based on lack of assessment equity.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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 15, 2020



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

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