



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

APPELLANT: Nathan Greenfield
DOCKET NO.: 17-00608.001-R-1
PARCEL NO.: 10-22-305-010

The parties of record before the Property Tax Appeal Board are Nathan Greenfield, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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: \$34,182
IMPR.: \$117,603
TOTAL: \$151,785

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 one-story dwelling with vinyl-siding exterior containing 3,103 square feet of living area. The dwelling was constructed in 2011. Features of the home include central air conditioning, a fireplace and a 642-square foot garage. The property has a 9,653 square foot site and is located in Mundelein, Fremont 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 .11 of a mile of the subject and in the same assessment neighborhood code as the subject property. The properties are improved with one-story single-family dwellings with vinyl-siding exterior, ranging in size from 2,776 to 3,122 square feet of living area. The dwellings were constructed in either 2007 or 2008. The comparables each feature central air conditioning and an attached garage containing either 625 or 642 square feet of building area. One dwelling has a fireplace. The properties have

sites ranging in size from 9,074 to 15,127 square feet of land area. The comparables sold from April 2016 to July 2017 for prices ranging from \$400,000 to \$440,000 or from \$140.94 to \$144.09 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,785. The subject's assessment reflects a market value of \$457,873 or \$147.56 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% 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 located within .178 of a mile of the subject, and within the same assessment neighborhood code as the subject property. The board of review comparables #1 and #3 were also utilized by the appellant as comparables #3 and #1, respectively. The comparables are improved with one-story single-family dwellings with vinyl-siding exterior, ranging in size from 2,776 to 3,122 square feet of living area. The dwellings were constructed in either 2007 or 2008. The comparables each feature central air-conditioning and a garage containing either 625 or 642 square feet of building area. Two homes each have a fireplace. The comparables have sites ranging in size from 10,071 to 20,138 square feet of land area. The sales of the properties occurred from February 2016 to May 2017 for prices ranging from \$400,000 to \$485,000 or from \$140.94 to \$156.30 per square foot of living area, including land. The board of review also submitted property record cards for the subject as well as its own comparables. Based on the foregoing evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 submitted a total of five comparable sales for the Board's consideration which includes the parties' two common comparables. The parties' comparable sales had varying degrees of similarity to the subject property in location, design, age, dwelling size and most features. These properties sold from April 2016 to July 2017 for prices ranging from \$400,000 to \$485,000 or from \$140.94 to \$156.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$457,873 or \$147.56 per square foot of living area, land included, which is within the range established by the comparable sales in this record. Based on this evidence, the Board finds that the subject's market value as reflected by its assessment is supported and, therefore, no 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(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: April 21, 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

AGENCY

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COUNTY

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