



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

APPELLANT: Jeff Gilfand  
DOCKET NO.: 17-01912.001-R-1  
PARCEL NO.: 11-29-207-009

The parties of record before the Property Tax Appeal Board are Jeff Gilfand, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$54,588  
**IMPR.:** \$124,210  
**TOTAL:** \$178,798

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 is improved with a two-story dwelling of brick exterior construction with 3,048 square feet of living area. The dwelling was constructed in 2001. Features of the home include a 1,393-square foot unfinished basement, central air conditioning and an attached 430-square foot garage. The subject property has a 10,136-square foot site and is located in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eleven comparable sales located from .01 of a mile to 1.44 miles from the subject, and within the same assessment neighborhood code as the subject property. The properties are improved with two-story dwellings with wood-siding or brick exterior construction that range in size from 2,762 to 3,496 square feet of living area. The dwellings were constructed from 1998 to 2003. Each comparable has an unfinished basement,

central air conditioning and a garage ranging in size from 430 to 720 square feet of building area; six dwellings each have one fireplace. The comparables have sites ranging in size from 9,783 to 19,131 square feet of land area. The sales occurred from January 2016 to June 2017 for prices ranging from \$473,000 to \$586,000 or from \$160.18 to \$190.76 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$130,035.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,798. The subject's assessment reflects a market value of \$539,360 or \$176.96 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 three comparable sales located from .815 of a mile to 1.334 miles from the subject, and within the same assessment neighborhood code as the subject property. The properties are improved with two-story dwellings of wood-siding or brick exterior construction that ranged in size from 3,016 to 3,240 square feet of living area. The dwellings were constructed from 1999 to 2002. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size from 440 to 604 square feet of building area. These properties have sites ranging in size from 9,918 to 11,161 square feet of land area. The properties sold from October 2016 to June 2017 for prices ranging from \$505,000 to \$650,000 or from \$157.08 to \$215.52 per square foot of living area, including land. The board of review also provided copies of the property record cards for the subject and each comparable. 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 fourteen comparable sales for the Board's consideration that were similar to the subject in location, design, age, dwelling size and most features. These comparables sold from January 2016 to June 2017 for prices ranging from \$473,000 to \$650,000 or from \$160.18 to \$215.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$539,360 or \$176.96 per square foot of living area, land included, which is within the range established by the comparable sales in this record. After considering adjustments to the comparables for differences in some features when compared to the subject, the Board finds that the subject's market value as reflected by its assessment is well supported. Therefore, the Board finds that based on this evidence, the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, thus, 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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