



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

APPELLANT: George Stoll
DOCKET NO.: 17-02408.001-R-1
PARCEL NO.: 16-28-306-011

The parties of record before the Property Tax Appeal Board are George Stoll, 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: \$72,548
IMPR.: \$116,596
TOTAL: \$189,144

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 two-story dwelling of brick exterior with 2,038 square feet of living area. The dwelling was constructed in 1959. Features of the home include basement with 418 square feet of finished area, central air conditioning, a fireplace and a 546 square foot garage. No site size was provided for the subject property, which is located in Deerfield, West Deerfield 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 all located in the subject's neighborhood within 0.29 of a mile from the subject. The comparables are improved with two-story dwellings of brick or wood siding exterior and ranging in size from 1,875 to 2,132 square feet of living area. No site sizes were disclosed. The homes were built between 1955 and 1964. The comparables have basements, one with finished area, central air conditioning, a fireplace and

garages ranging from 264 to 504 square feet of building area. The comparables sold from July 2016 to May 2017 for prices ranging from \$395,000 to \$485,000 or from \$187.38 and \$227.49 per square foot living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$142,132.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,144. The subject's assessment reflects a market value of \$570,570 or \$279.97 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 all located in the subject's neighborhood and within 0.25 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction, ranging in size from 1,950 to 2,315 square feet of living area. Their site sizes were not disclosed. The homes were built between 1959 and 1965. The comparables have basements, one with finished area, central air conditioning, fireplace and garages ranging from 440 to 484 square feet of building area. The comparables sold from September 2016 to November 2017 for prices ranging from \$485,000 to \$650,000 or from \$227.49 to \$300.00 per square foot living area, land included. Based on this evidence, the appellant requested the subject's assessment be confirmed.

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 six comparables for the Board's consideration, with appellant comparable #3 and board of review comparable #4 being common to both parties. Less weight was given to appellant comparables #1 and #2 and board of review comparables #2, #3 and #4 as they lack finished basement area which is considered inferior to the subject. Most weight is given to the appellant's comparable sale #2 and board of review comparable sale #1 as they are most similar to the subject in location, design, age dwelling size and features. These most similar comparables sold in July 2016 and September 2016 for prices of \$399,000 to \$650,000 or \$212.80 and \$280.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$570,570 or \$279.97 per square foot of living area, including land, which is supported by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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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