



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

APPELLANT: Mark Freeman
DOCKET NO.: 17-02443.001-R-1
PARCEL NO.: 16-28-105-039

The parties of record before the Property Tax Appeal Board are Mark Freeman, 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: \$83,311
IMPR.: \$120,865
TOTAL: \$204,176

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 2,548 square feet of living area. The dwelling was constructed in 1963. Features of the home include a basement with finished area, a fireplace and a 440 square foot garage. No lot size was provided for the subject property. The property 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 within 0.24 of a mile from the subject. One comparable is located in a different neighborhood than the subject. No site sizes were provided for comparable sales. The comparables are improved with two-story dwellings of brick exterior construction that range in size from 2,336 to 2,560 square feet of living area. The homes were built between 1963 and 1965. The comparables have unfinished basements, central air conditioning, a fireplace and garages ranging in size from 484 to 506

square feet of building area. The comparables sold from June 2015 to January 2017 for prices ranging from \$470,000 to \$533,000 or from \$201.20 to \$208.20 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$174,186.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,176. The subject's assessment reflects a market value of \$615,916 or \$241.73 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 six comparable sales located within 0.75 of a mile from the subject but located in different neighborhood codes than the subject. No site sizes were provided for comparable sales. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range from 2,315 to 2,708 square feet of living area. The homes were built between 1949 and 1978. All comparables have basements, two of which have finished area, central air conditioning, one or two fireplaces and garages ranging in size from 440 to 508 square feet of building area. The comparables sold from April 2015 to May 2018 for prices ranging from \$567,000 to \$685,000 or from \$232.95 to \$280.78 per square foot of living area, land included. Based on this evidence, the board of review requested that 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 nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #1, #3, #5 and #6 due to their inferior unfinished basement when compared to the subject. Additionally, appellant's comparable #1 and board of review #3 and #6 sold in 2015 and 2018, less proximate in time in relation to a January 1, 2017 assessment date. The Board finds the best evidence of market value to be board of review comparable sales #2 and #4 as these sales are considered to be most similar to the subject in location, design, age, dwelling size and features. These most similar comparables sold in September 2016 and May 2017 for prices of \$640,000 and \$650,000 or \$236.34 and \$280.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$615,916 or \$241.73 per square foot of living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparables for differences to the subject 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Freeman, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085