



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

APPELLANT: James Skarb  
DOCKET NO.: 17-02671.001-R-1  
PARCEL NO.: 14-10-206-008

The parties of record before the Property Tax Appeal Board are James Skarb, 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:** \$33,976  
**IMPR.:** \$131,350  
**TOTAL:** \$165,326

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 wood siding exterior with 2,939 square feet of living area. The dwelling was constructed in 1984. Features of the home include a full unfinished basement, inground pool, central air conditioning, a fireplace and a 529 square foot attached garage. The property has a 42,461 square foot site and is located in Hawthorn Woods, Ela 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 and within 0.61 mile from the subject. The comparables have sites ranging in size from 40,740 to 42,456 square feet of land area and are improved with two-story dwellings ranging in size from 2,844 to 3,319 square feet of living area. The homes were built in 1987 and 1988. All comparables have unfinished basements, central air conditioning and one fireplace

and attached garages ranging in size from 588 to 988 square feet of building area. None of the appellant's comparables had an inground pool feature. The comparables sold from July 2015 to February 2017 for prices ranging from \$382,500 and \$427,000 or from \$128.65 to \$135.67 per square foot living area, land included. Based on this evidence, the appellant requested a reduction in assessment to \$130,233.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,326. The subject's assessment reflects a market value of \$498,721 or \$169.69 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 0.60 mile from the subject. The comparables have sites ranging in size from 40,215 to 43,684 square feet of land area and are improved with two-story dwellings that range in size from 2,790 to 3,255 square feet of living area. The homes were built from 1988 to 1994. All comparables have unfinished basements, central air conditioning, one or two fireplaces and attached garages ranging in size from 625 to 990 square feet of building area. None of the board of review's comparables included an inground pool feature. The comparables sold from July 2015 to March 2017 for prices ranging from \$464,000 and \$560,000 or from \$166.31 to \$173.90 per square foot of living area, land included. Based on this evidence, the board of review 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 seven comparables for the Board's consideration. The Board gives minimal weight to the appellant's comparables #1 and #2 and the board of review's comparable #1 for 2015 sale dates that are considered dated for a January 1, 2017 market valuation. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The Board finds the best evidence of market value to be appellant's comparable sale #3 and the board of review's comparable sales #2, #3 and #4. These most similar comparables sold for prices ranging from \$427,000 to \$560,000 or from \$128.65 to \$173.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$498,721 or \$169.69 per square foot of living area, including land, which is within the range established 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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