



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

APPELLANT: Thomas Sarna
DOCKET NO.: 17-02672.001-R-1
PARCEL NO.: 14-13-202-039

The parties of record before the Property Tax Appeal Board are Thomas Sarna, 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 **A Reduction** 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: \$84,461
IMPR.: \$293,582
TOTAL: \$378,043

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 construction with 5,702 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement with finished area¹, central air conditioning, two fireplaces and a 1,170 square foot attached garage. The property has a 36,002 square foot site and is located in Long Grove, 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 0.30 mile from the subject. The comparables have sites ranging in size from 26,227 to 40,027 square feet of land area that are improved with two-story dwellings ranging in size from 4,702 to 5,626 square feet of living area. The homes were built in 2005.

¹ Property record card data includes roofing materials, basement finish area, pool and other exterior features.

All comparables have basements, one with finished area, central air conditioning, two or three fireplaces and attached garages ranging in size from 717 to 886 square feet of building area. One comparable includes an inground pool. All comparables have wood or shake shingle roofing materials considered superior to the subject's asphalt shingle material. The comparables sold in August 2015 and April 2016 for prices ranging from \$900,000 to \$1,039,000 or from \$184.68 to \$207.36 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$366,727.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$408,263. The subject's assessment reflects a market value of \$1,231,563 or \$215.99 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 all located within 0.80 miles from the subject and located in the subject's and one other neighborhood. The comparables have sites ranging in size from 40,059 to 46,877 square feet of land area and are improved with two-story dwellings ranging in size from 4,829 to 6,312 square feet of living area. The homes were built between 1999 and 2006. All comparables have basements, three with finished area, central air conditioning, two to five fireplaces and garages ranging in size from 897 to 1,083 square feet of building area. Two comparables include an inground pool feature and one of these also includes a sport court feature¹. Five of the comparables have wood or shake shingle roofing material. The comparables sold from January 2016 to June 2018 for prices ranging from \$1,025,000 to \$1,365,000 or from \$197.00 to \$242.76 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparables for the Board's consideration. The comparables have varying degrees of similarity when compared to the subject in location design, age, dwelling size and features. The Board gives minimal weight to the appellant's comparables #1 and #3 and the board of review's comparable #6 for sale dates in 2015 and 2018 which are not as proximate in time as the best sales found herein. Further, the Board gives minimal weight to the board of review's comparable #1 for inground pool feature and comparable #4 based on location outside the subject's neighborhood along with larger dwelling and site size. The Board finds the best evidence of market value to be appellant's comparable sale #2 and the board of review comparables #2 and #3. These most similar comparables sold for prices ranging from \$975,000 to \$1,085,000 or from \$200.65 to \$207.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,213,563 or \$215.99 per square foot of living

area, including land, which is above 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 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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