



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

APPELLANT: David Stafseth  
DOCKET NO.: 17-03030.001-R-1  
PARCEL NO.: 16-06-403-022

The parties of record before the Property Tax Appeal Board are David Stafseth, 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:** \$120,965  
**IMPR.:** \$140,319  
**TOTAL:** \$261,284

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 3,013 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 624 square foot garage. The property has a 25,265 square foot site and is located in Lake Forest, 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 located within one mile of the subject property. Site sizes were not disclosed for all comparables. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,125 to 3,206 square feet of living area. The homes were built from 1980 to 1991. The comparables have basements, one with finished area; central air conditioning; one or two fireplaces and

attached garages that have 462 or 886 square feet of building area. The comparables sold in May 2017 or September 2017 for prices ranging from \$637,500 to \$700,000 or from \$198.85 to \$224.00 per square foot living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$211,127.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$261,284. The subject's assessment reflects a market value of \$788,187 or \$261.60 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 one mile from the subject property. Site sizes were not disclosed for all comparables. The comparables are improved with one and three-quarters or two-story dwellings of brick or wood siding exterior construction that range in size from 2,982 to 3,402 square feet of living area. The homes were built from 1979 to 1990. The comparables have basements, three with finished area; central air conditioning; one or two fireplaces and attached garages that range in size from 483 to 759 square feet of building area. The comparables sold from July 2015 to May 2018 for prices that range from \$690,000 to \$1,010,000 or from \$214.15 to \$297.41 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 nine comparables for the Board's consideration. The Board gives least weight to the appellant's comparables #1 and #2 and board of review comparables #1, #2 and #3 due to their finished basement feature which differs from the subject's unfinished basement. The Board also gives less weight to board of review comparable #4 due to its 2018 sale date which is less indicative of the subject's market value as of the January 1, 2017 assessment date. The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #5 and #6 which, when compared to the subject, are most similar in terms of design, age, dwelling size, unfinished basement and features. These most similar comparables sold from May to August 2017 for prices ranging from \$650,000 to \$930,000 or from \$207.80 to \$273.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$788,187 or \$261.60 per square foot of living area, including land, which fall within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from 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: May 26, 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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