



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

APPELLANT: William & Maria Edmiston  
DOCKET NO.: 17-03168.001-R-1  
PARCEL NO.: 16-10-104-014

The parties of record before the Property Tax Appeal Board are William & Maria Edmiston, the appellants, 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:** \$82,514  
**IMPR.:** \$422,064  
**TOTAL:** \$504,578

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 stone exterior construction with 3,942 square feet of living area. The dwelling was constructed in 2015. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 781 square foot attached garage. The property has a 20,319 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 1.12 miles from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,600 to 4,168 square feet of living area. The homes were built in 2014 or 2016. Each comparable has a basement, one with finished area; central air conditioning; one or two fireplaces and attached garage that range in size from 441 or

698 square feet of building area. The comparables sold from April 2015 to August 2016 for prices ranging from \$970,000 to \$1,300,000 or from \$240.09 to \$361.11 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$404,579.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$504,578. The subject's assessment reflects a market value of \$1,522,106 or \$386.13 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 three comparable sales located within 0.90 of a mile from the subject property. The comparables have sites that range in size from 19,450 to 22,009 square feet of land area and are improved with 2 and 2.5-story dwellings of wood siding exterior construction that range from 4,074 to 4,510 square feet of land area. The homes were built from 2002 to 2006. Each comparable has an unfinished basement, central air conditioning, three or four fireplaces and attached garages that range in size from 598 to 725 square feet of building area. The comparables sold from July 2015 to March 2017 for prices of \$1,450,000 or \$1,465,000 or from \$324.83 to \$355.92 per square foot of living area, land included.

In addition to comparable sales, the board of review submitted a copy of the subject's building permit and a map of the subject with board of review comparables and appellant's comparables #2 and #3. The permit is dated September 2013 and was issued for the new construction of the subject's single family dwelling. The permit value for the subject's proposed improvement totaled \$1,350,000. The comparable map shows proximity of the subject and all but one comparable, appellant's comparable #1, which the board of review asserts is located in a different city than the subject and the other comparable sales. The board of review also stated that the appellant's comparables are outside the subject's development. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparables for the Board's consideration. The Board gives least weight to the appellant's comparables based on location outside the subject's development and/or city. The Board finds the best evidence of market value to be board of review comparable sales #1 through #3 which are located in the subject's development. These best comparables have ages that are older than the subject and unfinished basements compared to the subject's finished basement. These most similar comparables sold from July 2015 to March 2017 for prices of \$1,450,000 or \$1,465,000 or from \$324.83 to \$355.92 per square foot of living area,

land included. The subject's assessment reflects a market value of \$1,522,106 or \$386.13 per square foot of living area, including land, which is above the range established by the best comparable sales in this record which is justified base on the subject's superior age and finished basement relative to these board of review comparable sales. After considering adjustments to the comparables for differences with 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

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

APPELLANT

William & Maria Edmiston, 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