



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

APPELLANT: Nancy Kidder
DOCKET NO.: 17-03531.001-R-1
PARCEL NO.: 16-05-202-117

The parties of record before the Property Tax Appeal Board are Nancy Kidder, 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: \$106,691
IMPR.: \$213,151
TOTAL: \$319,842

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 3,715 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and an 825 square foot attached garage. The property 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 0.2 of a mile from the subject property. The comparable parcels are improved with two 2-story and one 1.75-story dwellings of brick or wood siding exterior construction that range from 3,128 to 4,072 square feet of living area. The homes were built from 1982 to 1985. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage that range

from 462 to 780 square feet of building area. The comparables sold from November 2015 to May 2017 for prices ranging from \$650,000 to \$985,000 or from \$207.80 to \$251.28 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$286,814.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$319,842. The subject's assessment reflects a market value of \$964,833 or \$259.71 per square foot of living area, land included, when using the 2017 three year average median level of assessment for 2017 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 located within 0.28 of a mile from the subject, where the board of review comparable #3 is the same property sale as the appellant's comparable #3. The comparable parcels are improved with two story dwellings of brick or wood siding exterior construction that range from 3,420 to 3,920 square feet of living area. The homes were built from 1984 to 1988. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage that range from 552 to 704 square feet of building area. The comparables sold from April 2017 to July 2018 for prices ranging from \$899,000 to \$1,070,000 or from \$242.97 to \$293.31 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 six comparables for the Board's consideration including one comparable that was common to both parties. The Board gives little weight to the appellant's comparable #1 due to smaller dwelling size as compared to other comparables in the record. The Board also gives less weight to the appellant's comparable #2 and board of review comparable #2 which have sales dates in 2015 or 2018 and are considered less indicative of market value as of the January 1, 2017 assessment date for the subject property. The Board finds the best evidence of market value to be the common comparable and board of review comparables #1 and #4 which are more similar in dwelling size and most features and have sale dates more pertinent to a January 1, 2017 assessment date. These most similar comparables sold from April to June 2017 for prices ranging from \$899,000 to \$985,000 or from \$242.97 to \$273.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$964,000 or \$259.71 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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

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