



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

APPELLANT: Robert Sallmann
DOCKET NO.: 17-03620.001-R-1
PARCEL NO.: 11-02-401-052

The parties of record before the Property Tax Appeal Board are Robert Sallmann, 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: \$62,901
IMPR.: \$179,316
TOTAL: \$242,217

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 3,672 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 506 square foot attached garage. The property has a 27,100 square foot site and is located in Green Oaks, Libertyville 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 0.34 of a mile from the subject property. The comparable parcels range in size from 23,485 to 33,900 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 2,989 to 3,481 square feet of living area. The homes were built from 1995 to 1997. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached

garage that range in size from 483 to 748 square feet of building area. One comparable has an inground swimming pool. The comparables sold from May 2015 to April 2016 for prices ranging from \$550,000 to \$610,000 or from \$184.01 to \$190.73 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$224,391.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,217. The subject's assessment reflects a market value of \$730,670 or \$198.98 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 0.32 of a mile from the subject property. The comparable parcels range in size from 22,459 to 28,537 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 2,988 to 3,547 square feet of living area. The homes were built in either 1996 or 1998. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage that range in size from 575 to 686 square feet of building area. The comparables sold from May 2016 to May 2017 for prices that range from \$625,000 to \$702,000 or from \$197.91 to \$218.11 per square foot of living area, land included.

In rebuttal, the board of review submitted a statement that addressed the appellant's comparable sales #1 and #3 noting smaller dwelling size and a 2015 date of sale, respectively. 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. The comparables have a high degree of similarity to the subject in terms of location, age and unfinished basement feature. The Board gives least weight to the appellant's comparable #3 due to a 2015 sale date which is less indicative of fair market value as of the subject's January 1, 2017 assessment date. The Board also gives little weight to the appellant's comparable #1 and board of review comparable #3 for smaller dwelling sizes. The Board finds the best evidence of market value to be appellant's comparable #2 along with board of review comparables #1 and #2 which are more similar in dwelling size, location, age and most features. These most similar comparables sold from April 2016 to July 2016 for prices ranging from \$605,000 to \$702,000 or from \$190.73 to \$218.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$730,670 or \$198.98 per square foot of living area, including land, which falls above the range of overall market value and within the range of price per square foot established by the

best comparable sales in this record. The board of review comparable #1 has a dwelling size considered most similar to the subject and sold at \$197.91 per square foot. After considering adjustments to the comparables for differences with the subject, the Board finds that the subject's assessment is supported and 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

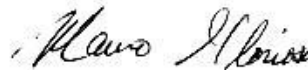
DISSENTING: _____

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

Robert Sallmann, 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