



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

APPELLANT: Bradley Webber
DOCKET NO.: 17-03625.001-R-1
PARCEL NO.: 11-29-311-033

The parties of record before the Property Tax Appeal Board are Bradley Webber, 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: \$57,319
IMPR.: \$133,391
TOTAL: \$190,710

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 3,238 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 667 square foot attached garage. The property has a 10,075 square foot site backing to the golf course and is located in Vernon Hills, 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 0.86 of a mile from the subject property. The comparable parcels range in size from 10,033 to 14,303 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,986 to 3,610 square feet of living area. The homes were built from 1998 to 2002. Each comparable has an unfinished full basement, central air conditioning, one

fireplace and an attached garage that ranges in size from 625 to 720 square feet of building area. The comparables sold from January 2016 to July 2016 for prices ranging from \$460,000 to \$531,000 or from \$147.09 to \$160.75 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$164,386.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$190,710. The subject's assessment reflects a market value of \$575,294 or \$177.67 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 0.85 of a mile from the subject property. The comparable sites range in size from 10,001 to 11,829 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 3,084 to 3,486 square feet of living area. The dwellings were built in either 2000 or 2001. Each comparable has an unfinished full basement, central air conditioning, one fireplace and an attached garage that ranges in size from 604 to 648 square feet of building area. The comparables sold from May 2016 to May 2017 for prices that range from \$580,000 to \$616,000 or from \$174.99 to \$188.07 per square foot of living area, land included.

The board of review commented that all of their submitted comparables are located on golf course sites whereas one of the appellant's comparables has a location on the golf course. Two of the appellant's comparables back up to a four land county road. The board of review provided two aerial maps that visually illustrate the location of the appellant's and board of review's comparables relative to the subject and golf course features of the neighborhood. One of the aerial maps shows board of review comparables #1 and #3 are located within one house, on either side of the subject. 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 Board gives little weight to the appellant's comparables #1 and #3 due to their inferior location with proximity to a four lane road while the subject has a golf course location. The Board finds the best evidence of market value to be appellant's comparable #2 along with the board of review comparables. These comparables are considered similar to the subject in terms of location, age, dwelling size and most features. These most similar comparables sold from January 2016 to May 2017 for prices ranging from \$480,000 to \$616,000 or from \$160.75 to \$188.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$575,294 or \$177.67 per

square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to 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: June 16, 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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