



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

APPELLANT: Joseph Sterna  
DOCKET NO.: 17-03812.001-R-1  
PARCEL NO.: 16-07-301-059

The parties of record before the Property Tax Appeal Board are Joseph Sterna, 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:** \$158,184  
**IMPR.:** \$187,609  
**TOTAL:** \$345,793

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 2-story dwelling of brick exterior construction with 3,881 square feet of living area. The dwelling was constructed in 1982. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces and a 713 square foot attached garage. The property has a 60,548 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 0.33 of a mile from the subject property. The comparable sites are improved with one 1.75-story and two 2-story dwellings of brick or wood siding exterior construction that range in size from 3,144 to 3,286 square feet of living area. The homes were built from 1977 to 1986. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage that

range in size from 506 to 648 square feet of building area. The comparables sold from March 2015 to September 2016 for prices ranging from \$620,000 to \$750,000 or from \$188.68 to \$237.12 per square foot of living area, land included. No site size was provided for the appellant's comparable properties. Based on this evidence, the appellant requested the subject's assessment be reduced to \$282,230.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$345,793. The subject's assessment reflects a market value of \$1,043,116 or \$268.78 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 seven comparable sales located within approximately 0.49 of a mile from the subject property. The comparables have sites that range in size from 20,691 to 68,389 square feet of land area and are improved with one 1.75-story<sup>1</sup> and six 2-story dwellings of brick exterior construction that range in size from 3,673 to 4,132 square feet of living area. The homes were built from 1980 to 1992. Each comparable has a basement, four with finished area; central air conditioning; one to three fireplaces and a garage ranging in size from 704 to 910 square feet of building area. The comparables sold from March 2016 to July 2018 for prices ranging from \$910,000 to \$1,075,000 or from \$242.01 to \$267.95 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 ten comparables for the Board's consideration. The comparables have varying degrees of similarity with the subject in terms of location, design, age, site size, dwelling size and features. The Board gives little weight to the appellant's comparables #1 and #3 along with board of review comparables #4 and #6 due to 2015 or 2018 sale dates that are less indicative of the subject's fair market value as of the January 1, 2017 assessment date at issue in this appeal. The Board also gives reduced weight to the appellant's comparable #2 and board of review comparables #2 and #7 for differences in dwelling size or site size when compared to the subject. The Board finds the best evidence of market value to be the board of review comparables #1, #3 and #5 which are more similar to the subject in terms of site size, design, dwelling size and most features. These most similar comparables sold from March 2016 to October 2017 for prices ranging from \$1,000,000 to \$1,075,000 or from \$242.01 to \$267.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,043,116 or \$268.78 per square foot of living area, including land, which is within the range of

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<sup>1</sup> Design for the board of review comparable #6 was obtained from property record card data submitted as evidence.

overall purchase price but slightly above the range of price per square foot established by the best comparable sales in this record.

Accepted real estate theory provides that, all things being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Since each of the best comparables is slightly larger than the subject dwelling, the subject's higher value per square foot of living area in relation to these sales is appropriate. After considering adjustments to the comparables when compared to the subject's dwelling size, the Board finds a preponderance of the evidence supports the subject's assessment.

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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