



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

APPELLANT: Adair Andrews
DOCKET NO.: 17-03823.001-R-1
PARCEL NO.: 14-34-201-002

The parties of record before the Property Tax Appeal Board are Adair Andrews, 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: \$41,041
IMPR.: \$148,206
TOTAL: \$189,247

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 3,027 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full basement with finished area,¹ central air conditioning, two fireplaces and a 756 square foot attached garage. Additional features of the property include a 406 square foot inground swimming pool, a 1,176 square foot pool enclosure and a 77 square foot gazebo. The property has a 51,290 square foot site and is located in Kildeer, Ela 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 0.62 of a mile from the subject property. The comparables have sites that range in size from 41,201 to 68,574 square

¹ Descriptive information of the comparables' basements were drawn from the detailed sketches provided by the appellant and the property record cards provided by the board of review.

feet of land area and are improved with 2-story dwellings of wood siding exterior construction that range in size from 2,918 to 3,308 square feet of living area. The homes were built in either 1976 or 1977. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 483 to 840 square feet of building area. One comparable has a 320 square foot shed. The comparables sold from May 2015 to August 2016 for prices ranging from \$450,000 to \$550,000 or from \$154.22 to \$166.26 per square feet of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$159,670.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,247. The subject's assessment reflects a market value of \$570,881 or \$188.60 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 approximately 0.58 of a mile from the subject property. The appellant's comparable #3 is also board of review comparable #3. The comparables have sites that range in size from 41,201 to 50,685 square feet of land area and are improved with one, 1.5-story dwelling and two, 2-story dwellings of wood siding exterior construction that range in size from 2,441 to 3,308 square feet of living area. The homes were built from 1968 to 1976. Each of the comparables have a basement, one with finished area; central air conditioning; one or three fireplaces and a garage ranging in size from 452 to 624 square feet of building area. The comparables sold from July 2016 to August 2016 for prices ranging from \$519,900 to \$569,000 or from \$166.26 to \$212.99 per square foot of living area, land included.

An aerial view of the subject property was submitted by the board of review along with comments that indicate the subject's inground swimming pool has an enclosure and concrete patios that support the pool feature. 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 five comparables for the Board's consideration where the appellant's comparable #3 and board of review comparable #3 are common to both. None of the comparables include an inground pool feature which is present at the subject property. The Board gives less weight to the appellant's comparables #1 and #2 due to sale dates in 2015 which are less indicative of the subject's fair market value as of the January 1, 2017 assessment date. The Board also gives reduced weight to the board of review's comparable #1 due to smaller dwelling size when compared to the subject. The Board finds the best evidence of market value

to be the common comparable and board of review comparable #2 which are similar to the subject in terms of site size, age, dwelling size, and most features. These comparables sold in August 2016 for prices of \$550,000 and \$569,000 or \$166.26 and \$174.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$570,000 or \$188.60 per square foot of living area, including land, which is greater both in terms of value and on a price per square foot basis of the best comparable sales in this record. The subject's assessment appears to be justified given its inground swimming pool and pool enclosure features, which the comparables lack. Additionally, the subject's dwelling size is smaller than the best comparables 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. Therefore, after considering adjustments to the comparables for these additional features as well as the subject's dwelling size, the Board finds that a preponderance of the evidence does not support a reduction in 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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