



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

APPELLANT: Brian Carl
DOCKET NO.: 17-03966.001-R-1
PARCEL NO.: 16-10-104-012

The parties of record before the Property Tax Appeal Board are Brian Carl, 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: \$84,899
IMPR.: \$161,597
TOTAL: \$246,496

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 wood siding exterior construction with 3,011 square feet of living area. The dwelling was constructed in 1949 and remodeled in 2007 as indicated by a 2010 multiple listing sheet submitted by the board of review. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 460 square foot garage. The property has a 21,600 square foot site and is located in Lake Forest, Moraine 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 all located in the subject's neighborhood code and within 0.13 mile from the subject. The comparable sites range in size from 20,187 to 24,920 square feet of land area and are improved with two-story dwelling of brick exterior construction that have 2,862 to 3,197 square feet of living area. The homes were

built in 1966 or 1969. All comparables have unfinished basements, central air conditioning, a fireplace and attached garages ranging in size from 462 to 600 square feet of building area. The comparables sold in August 2016 or February 2017 for prices ranging from \$522,500 to \$656,013 or from \$182.56 to \$205.20 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$190,940.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$246,496. The subject's assessment reflects a market value of \$743,578 or \$246.95 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 four comparable sales all of which are located in the subject's neighborhood code and within 0.50 mile from the subject. The comparables have sites ranging in size from 20,268 to 24,920 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 2,619 to 3,175 square feet of living area. All comparables have basements and two of these have finished basement area. All comparables have central air conditioning, one or three fireplaces and attached garages ranging in size from 483 to 600 square feet of building area. The homes sold from June 2015 to January 2018 for prices ranging from \$750,000 to \$901,400 or from \$281.27 to \$296.83 per square foot of living area, land included.

The board of review also submitted a multiple listing sheet for the subject's May 2010 sale which totaled \$826,500. That listing sheet indicated the subject property had been updated with custom finishes, gourmet kitchen, high quality baths and new plumbing and mechanicals.

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 seven comparables for the Board's consideration. The comparables have varying degrees of similarity when compared to the subject in terms of design, age, dwelling size and features. The Board notes that the appellant's comparable #1 and board of review comparable #4 are the same properties with appellant's comparable sale having an August 2016 date and board of review comparable sale having a January 2018 sale date. The Board gives minimal weight to the board of review comparable #1 due to the June 2015 sale date considered less proximate in time compared to the best comparables in this record. The Board gives less weight to the appellant's comparables and board of review comparable #2 as these comparables have unfinished basements. The Board finds the best evidence of market value to be the board of review comparable sales #2 and #3 which are considered to be most similar to the subject

property in terms of dwelling size, basement finish, location and features. These most similar comparables sold for prices ranging from \$805,000 to \$889,000 or \$281.27 to \$296.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$743,578 or \$249.95 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence 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: April 21, 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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