



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

APPELLANT: Brian Carl
DOCKET NO.: 17-03967.001-R-1 through 17-03967.002-R-1
PARCEL NO.: See Below

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-03967.001-R-1	12-28-308-022	\$317,839	\$344,873	\$662,712
17-03967.002-R-1	12-28-308-036	\$55,271	\$0	\$55,271

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 includes two parcels. Of these two parcels, one has no improvements and associated assessment is not being contested.

The subject property consists of a two-story dwelling of wood siding exterior construction with 5,836 square feet of living area. The dwelling was constructed in 1923. Features of the home include a partial unfinished basement, central air conditioning, three fireplaces, greenhouse and a 640 square foot garage. The two parcels have a total of 56,396 square feet of land area and are located in Lake Forest, Shields 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 in the subject's neighborhood code and within 0.85 of a mile from the subject. The comparables have sites ranging in size

from 24,780 to 85,537 square feet of land area and are improved with 1.75 to 2.25-story dwellings of wood siding or stucco exterior construction. The homes were built from 1890 to 1922. Each comparable has a basement, one with finished area; central air conditioning, five or six fireplaces and garages that range in size from 748 to 1200 square feet of building area. The comparables sold from August 2015 to May 2017 for prices ranging from \$1,595,000 to \$2,100,000 or from \$290.95 to \$333.81 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$583,882.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$662,712. The subject's assessment reflects a market value of \$1,999,131 or \$342.55 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 located in the subject's neighborhood code and within 0.90 of a mile from the subject. Two comparables were also used by the appellant. The comparables have sites ranging in size from 32,525 to 86,537 square feet of land area and are improved with 1.75 to 2.25-story dwellings of wood siding, stucco, brick or wood shingle exterior construction that range in size from 5,482 to 6,291 square feet of living area. The homes were built from 1890 to 1936. The comparables have basements, two with finished area; central air conditioning, three to six fireplaces and garages that contain from 552 to 1200 square feet of building area. One comparable has an inground swimming pool and greenhouse. The comparables sold from May 2016 to May 2017 for prices ranging from \$1,595,000 to \$2,400,000 or from \$290.95 to \$435.10 per square foot of living area, land included.

The board of review also submitted a Multiple Listing Service Listing and Property History Report for the appellant's comparable #1 indicating the property had a total of 938 days on market since May 2011.

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 a total of five comparables for the Board's consideration with two common comparables. The comparables have varying degrees of similarity to the subject in terms of location, land area, design, age, dwelling size and features. The Board gives little weight to the appellant's comparable #1 due to its smaller site size and 2015 sale date, which is not as proximate to a January 1, 2017 assessment date than other comparable sales in this record. The Board also give minimal weight to the board of review's comparable #3 based on the

presence of inground pool. The Board finds the remaining three comparables provide the best evidence of market value. These comparables are most similar to the subject with respect to location, site size, dwelling size, design, age and features. These most similar comparables sold between August 2016 and May 2017 for prices ranging from \$1,595,000 to \$2,400,000 for from \$290.95 to \$435.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,999,131 or \$342.55 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 the comparables for differences to the subject property, 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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