



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

APPELLANT: Scott Witten
DOCKET NO.: 17-03972.001-R-1
PARCEL NO.: 16-23-204-015

The parties of record before the Property Tax Appeal Board are Scott Witten, 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: \$190,398
IMPR.: \$150,687
TOTAL: \$341,085

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 stucco exterior construction with 4,039 square feet of living area. The dwelling was constructed in 1919. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 520 square foot detached garage. The property has a 32,369 square foot site and is located in Highland Park, 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 0.81 of a mile from the subject. The comparables have sites ranging in size from 12,908 to 51,040 square feet of land area. The comparables are improved with two two-story dwellings and one and 2.5-story dwelling of brick, wood siding or stucco exterior construction that range in size from 4,034 to 4,663 square feet of living area. The homes

were built from 1907 to 1947. Each comparable has a basement with finished area, central air conditioning and two or three fireplaces and attached garages ranging in size from 440 to 532 square feet of building area. One comparable has an inground swimming pool feature. The comparables sold from September 2015 to April 2017 for prices ranging from \$600,000 to \$1,128,020 or from \$148.74 to \$241.91 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$257,885.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$341,085. The subject's assessment reflects a market value of \$1,028,914 or \$254.74 per square foot of living area, land included, when using the 2017 three year average median level of assessment for 2017 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 five comparable sales all located in the subject's neighborhood code and within 0.80 of a mile from the subject property. The comparables have sites ranging in size from 11,042 to 24,446 square feet of land area and are improved with three two-story dwellings and two 2.5-story dwellings of wood siding, stucco, stone or brick exterior construction and ranging in size from 3,444 to 4,320 square feet of living area. The homes were built from 1890 to 1961. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage that ranges in size from 280 to 720 square feet of building area. Comparable #3 has an attached and detached garage. Comparable #4 has an inground swimming pool. The comparables sold from May 2015 to January 2017 for prices ranging from \$880,000 to \$1,400,000 or from \$225.87 to \$324.07 per square foot of living area, land included.

The board of review submitted the Multiple Listing Service (MLS) sheet associated with each of the appellant's three comparable sales. The MLS identified the appellant's comparables #1 and #3 as being sold in "As Is" condition and notes that comparable #2 was updated following a purchase.

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 eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and board of review comparable #4 due to these comparables having an inground swimming pool when compared to the subject property's lack of a pool. The Board gives little weight to the appellant's comparable #2 and board of review's comparable sales #1, #3 and #4 which occurred in May to September 2015 which are dated and less indicative of fair market value as of the subject's January 1, 2017 assessment date. The

Board finds the best evidence of market value to be appellant's comparable sales #3 and board of review comparable sales #2 and #5. These comparables are most similar in location, site size, dwelling size, age and features. These most similar comparables sold from March 2016 to January 2017 for prices ranging from \$825,000 to \$1,000,000 or from \$183.99 to 290.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,028,914 or \$254.74 per square foot of living area, including land, which is above the comparables on a total market value basis and within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value, as reflected by the assessment, is supported. Based on this evidence the Board finds no reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Scott Witten, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085