



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

APPELLANT: Paul Delfeld
DOCKET NO.: 18-00479.001-R-1
PARCEL NO.: 07-08-304-003

The parties of record before the Property Tax Appeal Board are Paul Delfeld, 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: \$36,436
IMPR.: \$102,907
TOTAL: \$139,343

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 2018 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 wood siding exterior construction with 2,916 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 780 square foot attached garage. The property has a 25,851 square foot site and is located in Gurnee, Warren 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 .26 of a mile from the subject property. The comparables have sites that range in size from 25,077 to 33,480 square feet of land area and are improved with one, 1.5-story and two, 2-story dwellings of wood siding exterior construction that range in size from 2,871 to 3,529 square feet of living area. The homes were built from 1989 to 1992. Each comparable has a basement, two with finished area, central

air conditioning, one fireplace and a garage ranging in size from 441 to 742 square feet of building area. The comparables sold from February 2015 to July 2017 for prices ranging from \$350,000 to \$407,500 or from \$115.47 to \$126.02 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$117,741.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,343. The subject's assessment reflects a market value of \$421,230 or \$144.45 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% 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 located within approximately .27 of a mile from the subject property. The comparable sites range in size from 25,235 to 40,301 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction that range in size from 2,853 to 3,328 square feet of living area. The homes were built from 1990 to 1994. Each comparable has a basement, four with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 576 to 994 square feet of building area. The comparables sold from June 2016 to July 2018 for prices ranging from \$475,000 to \$545,000 or from \$159.69 to \$188.78 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 eight comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #3 along with board of review comparable #5 due to their sale dates in 2015 or 2016 which are considered too remote in time to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board finds the best evidence of market value to be appellant's comparable #2 and board of review comparables #1 through #4 which are more similar in location, age, design, site size, dwelling size and most features. Of these five best comparables, four have finished basement area considered superior to the subject's unfinished basement. These comparables sold for prices ranging from \$350,000 to \$540,000 or from \$121.91 to \$177.34 per square foot of living area, including land. Board of review comparable #4 is most similar to the subject due to its unfinished basement. This comparable sold for \$540,000 or \$177.34 per square foot of living area, land included like the subject. The subject's assessment reflects a market value of \$421,230 or \$144.45 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 with the subject, 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: July 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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