



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

APPELLANT: Norman Wesley
DOCKET NO.: 18-00499.001-R-2
PARCEL NO.: 12-32-201-036

The parties of record before the Property Tax Appeal Board are Norman Wesley, 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: \$528,099
IMPR.: \$409,216
TOTAL: \$937,315

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 part 1-story, part 2-story and a part 3-story dwelling of brick exterior construction with 9,282 square feet of living area.¹ The dwelling was constructed in 1982. Features of the home include a partial basement with 50% finished area, central air conditioning, five fireplaces, a finished attic, an 800 square foot attached garage, a 494 square foot detached garage and an inground swimming pool. The property has a 101,930 square foot or 2.34 acre site and is located in Lake Forest, Shields Township, Lake County.

¹ There is a difference in dwelling size presented by the parties. The appellant presented an appraisal with a schematic diagram which disclosed 9,282 square feet of living area based on finished area included on the third floor and a two-story section on the second floor. The board of review included a copy of the subject's property record card with a schematic diagram disclosing 8,409 square feet of living area which includes a finished attic and a 1.75 story section. After reviewing the evidence submitted by the parties the Property Tax Appeal Board finds the best evidence of size was presented in the appraisal. The appraiser performed an interior inspection and provided a more detailed diagram of the subject property.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$2,200,000 as of January 1, 2018.

The appellant's appraiser used the sales comparison approach in estimating a market value for the subject property.

Under the sales comparison approach, the appellant's appraiser selected five suggested comparable properties located in Lake Forest and from 0.42 of a mile to 1.59 miles from the subject property. The comparables were described as traditional style dwellings ranging in size from 7,508 to 11,014 square feet of living area. The comparables range in age from 13 to 102 years old with similar effective ages due to their various degrees of updating and maintenance. The comparables have sites ranging in size from 1.40 to 4.50 acres of land area. Each comparable has a full basement with finished area, central air conditioning, and a three-car or four-car garage. Three comparables have an inground swimming pool with one comparable also having a coach house. The comparables sold from April to November 2017 for prices ranging from \$1,875,000 to \$2,675,000 or from \$199.75 to \$306.34 per square foot of living area, land included. The appraiser adjusted the comparables for differences from the subject property to arrive at adjusted sale prices ranging from \$1,983,570 to \$2,625,000. Based on the adjusted sales, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$2,200,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$937,315. The subject's assessment reflects a market value of \$2,833,479 or \$305.27 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.

With respect to the appellant's appraisal, the board of review submitted a brief critiquing the appraisal. The board of review asserted that "appraisal sales #1, #3 and #5 are located west of Route 41 (aka Skokie Valley Highway), a major 4-lane divided highway, in the *west* Lake Forest market area. This area is a different market area than the subject, and the sales are approximately 1.5(+/-) miles in distance from the subject." The board of review also stated that "the subject property is located *east* Lake Forest, within 2-4 blocks of downtown shopping and various other amenities, including the METRA commuter train line (daily commuter service to Chicago), the library, elementary and high schools, and Lake Michigan is approximately 6-8 blocks east." Furthermore, the board of review noted that the appraisal sales #2, and #4 are 55 years and 64 years older in age than the subject with the appraiser making no adjustments for age and no discussion was provided related to the age difference. The board of review stated that the appraiser disclosed that there is a finished third floor with a bonus room and bathroom which accounts for the greater above grade living area versus the assessment records.

In support of its contention of the correct assessment the board of review submitted a map of both parties' comparables in relation to the subject property, property record cards of the board of review comparables and a grid analysis on four comparable sales located from .45 of a mile to 1.092 miles from the subject property. Each comparable is located in east Lake Forest like the subject. The comparables have sites ranging in size from 34,412 to 114,363 square feet of land

area. The comparables are improved with two-story dwellings of brick, stucco or wood siding exterior construction that range in size from 5,199 to 9,214 square feet of living area. Two comparables have an attic. The comparables were built from 1896 to 2001. Each comparable has a basement with two comparables having finished area. Each comparable has central air conditioning, three to eight fireplaces and an attached or detached garage ranging in size from 480 to 887 square feet of building area. Two comparables have an inground swimming pool. The comparables sold from September 2016 to February 2018 for prices ranging from \$2,450,000 to \$3,700,000 or from \$340.30 to \$471.24 per square foot of living area, land included. Based on this evidence, the board of review requested that the 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.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion based on comparables #1, #3 and #5 used in the appellant's appraisal are located in west Lake Forest and from 1.49 to 1.59 miles away from the subject which is located in east Lake Forest when there were other sale comparables in east Lake Forest that were available.

The record contains nine comparable sales for the Board's consideration. The Board gave less weight to the appraiser's comparables #1, #3 and #5 due to their location being west Lake Forest when compared to the subject's location being east Lake Forest. The Board gave less weight to the board of review comparables #1 and #2 due to their lack of an inground swimming pool when compared to the subject. Furthermore, comparable #1 sold in September 2016 which is less likely to be indicative of fair market value as of the subject's January 1, 2018, assessment date and comparable #2 is considerably smaller in dwelling size.

The Board finds the best evidence of market value to be the appraiser's comparables #2 and #4 and the board of review comparables #3 and #4. These comparables are most similar when compared to the subject in location, dwelling size, and features. These comparables also sold most proximate in time to the subjects January 1, 2018, assessment date. These comparable sales sold from August 2017 to February 2018 for prices ranging from \$2,200,000 to \$3,700,000 or from \$199.75 to \$436.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,833,479 or \$336.96 per square foot of living area, including land, within the range established by the best comparable sales in the record. After considering adjustments to the comparables for any differences when compared to the subject the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

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:

October 18, 2022



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

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