



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

00-APPELLANT: John White  
DOCKET NO.: 18-00500.001-R-1  
PARCEL NO.: 12-32-301-005

The parties of record before the Property Tax Appeal Board are John White, 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:** \$150,638  
**IMPR.:** \$182,179  
**TOTAL:** \$332,817

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 two-story dwelling of brick exterior construction with 3,937 square feet of living area. The dwelling was constructed in 1972. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 624 square foot attached garage. The property has a 41,640 square foot site and is 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 within 1.34 of a mile from the subject property. The comparables have sites that range in size from 32,520 to 87,555 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 3,671 to 4,048 square feet of living area. The homes were built in 1966 or 1975. Each comparable has a basement, one with finished area, central air conditioning, one or

three fireplaces and a garage ranging in size from 529 to 575 square feet of building area. The comparables sold from November 2016 to June 2018 for prices ranging from \$745,000 to \$845,000 or from \$184.04 to \$230.18 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$270,791.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$332,817. The subject's assessment reflects a market value of \$1,006,097 or \$255.55 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 four comparable sales located within approximately 0.81 of a mile from the subject property. Board of review comparable #4 is the same sale as the appellant's comparable #3. The comparables have sites that range in size from 20,280 to 34,641 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,532 to 4,652 square feet of living area. The homes were built from 1930 to 1984. Each comparable has a basement, three with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 552 to 682 square feet of building area. The comparables sold from July 2017 to June 2018 for prices ranging from \$845,000 to \$1,285,000 or from \$230.18 to \$276.23 per square foot of living area, land included.

The board of review evidence included property record cards for the subject and four comparable sales. The subject's property record card included comments noting a second floor addition in 2015 with a permit value totaling \$123,867. 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 record contains six comparables for the Board's consideration where one sale was common to both parties. The Board gave less weight to the appellant's comparable #1 due to its location greater than one mile from the subject as well as its larger site size. The Board gave little weight to the appellant's comparable #2 which has a 2016 sale date that is less indicative of the subject's market value as of the January 1, 2018 assessment date. The Board gave reduced weight to board of review comparable #2 which was built in 1930 compared to 1972 for the subject and its larger dwelling size compared to the subject. The Board finds the best evidence of market value to be appellant's comparable #3/board of review comparable #4 along with board of review comparables #1 and #3. These three comparables are more similar to the subject in age, location, dwelling size and many features but each differ from the subject with an inferior site size compared to the subject and one has an inferior unfinished basement compared to the subject's

finished basement. These comparables sold from July 2017 to June 2018 for prices ranging from \$845,000 to \$1,038,460 or from \$230.18 to \$257.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,006,097 or \$255.55 per square foot of living area, including land, which falls within the range established by the three most similar comparable sales in this record. After considering adjustments to the comparables for differences with the subject, with respect to site size and basement finished area, 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: August 18, 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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