



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

APPELLANT: Nathaniel Sandell
DOCKET NO.: 18-01836.001-R-1
PARCEL NO.: 14-29-102-038

The parties of record before the Property Tax Appeal Board are Nathaniel Sandell, 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: \$44,208
IMPR.: \$143,965
TOTAL: \$188,173

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 wood siding exterior construction with 2,930 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 770 square foot garage. The property has a 40,937 square foot site and is located in Deer Park, Ela 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 2.07 miles from the subject property. The comparables have sites that range in size from 39,185 to 47,108 square feet of land area and area improved with two-story dwellings of wood siding exterior construction that range in size from 2,964 to 3,343 square feet of living area. The homes were built in 1987 or 1998. Each comparable has an unfinished basement, central air conditioning,

one fireplace and a garage ranging in size from 638 to 825 square feet of building area. The comparables sold from July to September 2017 for prices ranging from \$455,000 to \$485,000 or from \$144.53 to \$153.51 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$144,260.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,173. The subject's assessment reflects a market value of \$568,842 or \$194.14 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 a grid analysis and property record cards on the subject, six comparables and the appellant's comparables #1 and #3. The board of review's six comparable sales are located within approximately 2.14 miles from the subject property. The comparables have sites that range in size from 40,578 to 60,735 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,580 to 3,154 square feet of living area. The homes were built from 1989 to 1995. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 506 to 877 square feet of building area. The comparables sold from August 2017 to June 2018 for prices ranging from \$542,450 to \$630,000 or from \$193.73 to \$224.77 per square foot of living area, land included.

The board of review also submitted Multiple Listing Service (MLS) sheets for an active listing of the subject property and the appellant's comparable #3. The subject's MLS sheet has a list date of July 2019 and a list price of \$589,900. Descriptive language of the subject identified finished area in the basement. The MLS sheet for the appellant's comparable #3 includes comments that describe the property as "in decent shape but ready for the next family to enjoy, improve & personalize." Board of review notations on the property record card for the appellant's comparable #1 indicate the property's 2017 assessment reflects its recent sale price which reflects a more than 24% decrease from the prior year's assessed value. 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 this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables for the Board's consideration. The Board gave less weight to appellant's comparable #1 based on the information contained in the board of review property record card showing a significantly lower 2017 value in 2017 relative to the prior year which suggests condition/updates issues which differ from the subject's purported condition. The Board gave less weight to the appellant's comparables #2 and #3 along with board of review comparables #4 and #5 which are located more than 1.50 miles from the subject property. The

Board gave less weight to board of review comparable #1 which has a smaller dwelling size and smaller basement when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #2, #3 and #6 which are more similar to the subject in terms of location, age, design, size and most features. These most similar comparables sold for prices ranging from \$542,450 to \$630,000 or from \$193.73 to \$221.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$568,842 or \$194.14 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: September 15, 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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