



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

APPELLANT: Mary Gruenes
DOCKET NO.: 18-01850.001-R-1
PARCEL NO.: 16-09-206-006

The parties of record before the Property Tax Appeal Board are Mary Gruenes, 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: \$96,734
IMPR.: \$139,477
TOTAL: \$236,211

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 2.0-story dwelling of brick exterior construction with 2,580 square feet of living area. The dwelling was constructed in 1965. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 480 square foot garage. The property is located in Lake Forest, West Deerfield 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 0.31 of a mile from the subject property. The comparables are improved with 2.0-story dwellings of brick exterior construction that range in size from 2,684 to 2,891 square feet of living area. The homes were built in 1964 or 1965. Each comparable has an unfinished basement, one or two fireplaces and a garage ranging in size from 483 to 538 square feet of building area. Two of the comparables each have central air conditioning. The comparables sold from May 2016 to September 2017 for

prices ranging from \$460,000 to \$500,000 or from \$171.39 to \$184.36 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$151,560.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$236,211. The subject's assessment reflects a market value of \$714,060 or \$276.77 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 a letter dated August 22, 2019, the Lake County board of review offered to stipulate to an assessment of \$223,578 for the subject property. Through counsel, the appellant rejected the offer to stipulate in a written response dated September 11, 2020.

In response to the appellant's comparables, the board of review submitted the Multiple Listing Service (MLS) sheets for appellant's comparables #1 and #2 along with a Property Detail Report on appellant's comparable #3. The MLS sheet on comparable #1 describes the property as requiring extensive updating in addition to suffering from basement seepage. Comparable #2 was described in the MLS sheet as sold in "as is" condition with "lots of potential to update." The appellant's comparable #3 was alleged by the board of review to have no MLS market exposure and they further noted that no Real Estate Transfer Declaration PTAX-203 had been recorded.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within approximately 0.36 of a mile from the subject property. Board of review comparables #1 and #6 represent the same property. The comparables are improved with two, 1.75-story and four, 2.0-story dwellings of brick or wood siding exterior construction that range in size from 2,310 to 2,881 square feet of living area. The homes were built from 1961 to 1963. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 550 square feet of building area. Comparable #7 also features a 450 square foot inground swimming pool. The comparables sold from July 2017 to August 2018 for prices ranging from \$600,000 to \$800,000 or from \$259.74 to \$312.26 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 evidence in the record did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparables for the Board's consideration as one property was submitted twice by the board of review. The Board gave less weight to the appellant's comparables based on descriptions in the MLS sheets indicating less than average condition

and/or sale dates in 2016 which are dated and less likely to be indicative of the fair market value of the subject as of the January 1, 2018 assessment date. The Board gave less weight to board of review comparables #2 and #3 which differ in design from the subject and comparable #7 which has a finished basement and inground swimming pool, features which the subject lacks.

The Board finds the best evidence of market value to be board of review comparables #1, #4 and #5 which are similar to the subject in location, age, design, dwelling size and features. These comparables sold from July 2017 to May 2018 for prices ranging from \$600,000 to \$800,000 or from \$259.74 to \$312.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$714,060 or \$276.77 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: January 19, 2021



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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