



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

APPELLANT: Peter Friend  
DOCKET NO.: 18-01856.001-R-1  
PARCEL NO.: 16-34-308-001

The parties of record before the Property Tax Appeal Board are Peter Friend, 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:** \$57,466  
**IMPR.:** \$111,301  
**TOTAL:** \$168,767

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 2,445 square feet of living area. The dwelling was constructed in 1964. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a 12,275 square foot site and is located in Deerfield, Moraine 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 0.23 of a mile from the subject property. The comparables have sites that range in size from 12,153 to 16,502 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 2,467 to 2,730 square feet of living area. The homes were built in 1963 or 1964. Each comparable has a basement, two with finished area, central air conditioning and a

garage ranging in size from 462 to 520 per square foot of building area. Two comparables each have one or two fireplaces. The comparables sold from April 2016 to April 2018 for prices ranging from \$365,000 to \$460,000 or from \$147.95 to \$176.92 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$129,055.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,767. The subject's assessment reflects a market value of \$510,178 or \$208.66 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 0.15 of a mile from the subject property. The comparables have sites that range in size from 12,168 to 13,152 and are improved with two-story dwellings of brick exterior construction that range in size from 2,325 to 2,587 square feet of living area. The homes were built from 1963 to 1968. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and a garage with 462 square feet of building area. The comparables sold from March 2017 to August 2018 for prices ranging from \$490,000 to \$590,000 or from \$189.41 to \$239.16 per square foot of living area, land included.

The board of review also submitted a map depicting the location of the subject relative to the board of review comparable sales and appellant comparable #1. The location map shows that the subject site backs up to a neighborhood park, as do board of review comparables #1 and #4. The appellant's comparable sale #1 is shown as having a location with proximity to a four lane thoroughfare. 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 seven comparables for the Board's consideration. The Board gave less weight to the appellant's comparables. Comparables #1 due to its location on a higher traffic street, comparable #2 due to its smaller dwelling size compared to other sales in the record and comparable #3 which sold in 2016 and is dated and less indicative of fair market value as of the subject's January 1, 2018 assessment date. The Board finds the best evidence of market value to be board of review comparables which are more similar to the subject in terms of location, age, design, site size and most features. Two of these comparables differ from the subject in having finished basement area compared to the subject's unfinished basement. Board of review comparable #4 is considered to be most similar to the subject with a similar park view, a slightly smaller dwelling size and smaller basement area. This comparable sold for \$510,000 or \$219.35

per square foot of living area, land included. These comparables sold from March 2017 to August 2018 for prices ranging from \$490,000 to \$590,000 or from \$189.41 to \$219.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$510,178 or \$208.66 per square foot of living area, including land, which falls just above the overall value range and within the price per square foot range established by the best comparable sales in this record. After considering adjustments to the comparables for finished basement area, the Board finds a preponderance of the evidence supports the subject's assessment and a reduction 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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