



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

APPELLANT: Janice Sherman
DOCKET NO.: 18-01890.001-R-1
PARCEL NO.: 14-15-215-046

The parties of record before the Property Tax Appeal Board are Janice Sherman, 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: \$41,596
IMPR.: \$185,764
TOTAL: \$227,360

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 3,898 square feet of living area. The dwelling was constructed in 2014. Features of the home include a basement, central air conditioning and a 946 square foot garage. The property has a 13,595 square foot site and is located in Kildeer, 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 .12 of a mile of the subject property. The comparables have sites ranging in size from 13,499 to 14,863 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 3,893 to 4,109 square feet of living area. The dwellings were each constructed in 2014. Each comparable features a basement, central air conditioning and a garage containing 676 or 848 square feet of building area. In addition, two comparables each

have one fireplace. The comparables sold from June 2016 to May 2018 for prices of \$622,000 and \$640,000 or from \$151.38 to \$164.40 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$227,360. The subject's assessment reflects a market value of \$687,304 or \$176.32 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 .471 of a mile of the subject property. The comparables have sites ranging in size from 13,660 to 30,444 square feet of land area. The comparables were improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,898 to 4,171 square feet of living area. The dwellings were constructed from 2012 to 2017. Each comparable features a basement, central air conditioning, one fireplace and a garage ranging in size from 676 to 998 square feet of building area. The comparables sold from May 2017 to October 2018 for prices ranging from \$694,450 to \$1,049,783 or from \$178.16 to \$261.53 per square foot of living area, including land. The board of review provided property record cards of the subject and its comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board finds the appellant's comparable #2 sold in June 2016 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board gave reduced weight to board of review comparables #3 and #4 due to their significantly larger site sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3, along with board of review comparables #1 and #2. These comparables are similar to the subject in location, site size, dwelling size, design, age and features. The comparables sold from April 2017 to October 2018 for prices ranging from \$622,000 to \$750,000 or from \$151.38 to \$192.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$687,304 or \$176.32 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record and is particularly well-supported by the nearly identical board of review comparable #1. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the estimated

market value as reflected by the 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: July 21, 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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