



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

APPELLANT: Jack Katz  
DOCKET NO.: 18-01957.001-R-1  
PARCEL NO.: 14-04-201-170

The parties of record before the Property Tax Appeal Board are Jack Katz, 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 a reduction 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:** \$30,876  
**IMPR.:** \$130,945  
**TOTAL:** \$161,821

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 2,733 square feet of living area. The dwelling was constructed in 2016. Features of the home include an unfinished basement, central air conditioning and a 653 square foot garage. The property has a 7,148 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on August 4, 2016 for a price of \$437,593. The appellant partially completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was

purchased from Pulte Home Corporation. A copy of the settlement statement reflects the purchase price, date of sale and that a commission was paid in association with the sale.

In support of both arguments, the appellant submitted information on three comparables located within the same assessment neighborhood as the subject and from .13 to .38 of a mile from the subject property. The comparables have sites that range in size from 7,427 to 12,371 square feet of land area. The comparables consist of two-story dwellings ranging in size from 2,966 to 3,146 square feet of living area. The dwellings were built from 2015 to 2017. Each comparable features an unfinished basement, central air conditioning and a garage ranging in size from 469 to 704 square feet of building area. Comparable #2 has one fireplace. The comparables have improvement assessments ranging from \$131,945 to \$141,488 or from \$43.98 to \$44.97 per square foot of living area. The comparables sold from August 2016 to August 2017 for prices ranging from \$530,000 to \$552,641 or from \$175.66 to \$178.69 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$121,563 or \$44.48 per square foot of living area and a total assessment of \$152,439 reflecting a market value of approximately \$457,363 or \$167.35 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,780. The subject's assessment reflects a market value of \$513,241 or \$187.79 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. The subject property has an improvement assessment \$138,904 or \$50.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables located within the same assessment neighborhood as the subject and from .01 to .138 of a mile from the subject property. The comparables have sites that contain 7,148 or 8,128 square feet of land area. The comparables consist of two-story dwellings each with 2,733 square feet of living area. The dwellings were built in 2016 or 2017. Each comparable features an unfinished basement, central air conditioning and a garage containing 653 square feet of building area. Comparable #2 has one fireplace. The comparables have improvement assessments ranging from \$138,562 to \$144,348 or from \$50.70 to \$52.82 per square foot of living area. The comparables sold from July 2016 to October 2017 for prices ranging from \$488,088 to \$551,982 or from \$178.59 to \$201.97 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant contends in part that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains evidence regarding the “recent sale” of the subject property, along with six comparable sales for the Board’s consideration. With regard to the appellant’s “recent sale” argument, the Board gives less weight to the subject’s sale, the appellant’s comparable sales #2 and #3, along with board of review comparable sale #2 due to their sales occurring from July to September 2016 which are slightly dated and less likely to be indicative of the subject’s market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value in the record to be the appellant’s comparable sale #1 and board of review comparable sales #1 and #3. The Board finds these three comparables sold more proximate in time to the assessment date at issue and are similar if not identical to the subject in location, dwelling size, design, age and features. They sold from June to October 2017 for prices ranging from \$488,088 to \$546,827 or from \$177.83 to \$179.39 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$513,241 or \$187.79 per square foot of living area including land, which is greater than the best comparable sales in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The record contains six assessment equity comparables for the Board’s consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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:

December 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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