



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

APPELLANT: Bradley Webber
DOCKET NO.: 18-01972.001-R-1
PARCEL NO.: 11-29-311-033

The parties of record before the Property Tax Appeal Board are Bradley Webber, 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: \$59,188
IMPR.: \$131,473
TOTAL: \$190,661

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 3,238 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 667 square foot attached garage. The property has a 10,075 square foot site backing to the golf course and is located in Vernon Hills, Libertyville 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 0.54 of a mile from the subject property. The comparable sites range in size from 9,766 to 10,580 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 3,321 to 3,701 square feet of living area. The homes were built in either 1999 or 2000. Each comparable has an unfinished basement, central air conditioning, one fireplace and an

attached garage that ranges in size from 622 to 649 square feet of building area. The comparables sold from July 2017 to April 2018 for prices ranging from \$490,000 to \$511,000 or from \$138.07 to \$147.55 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$155,823.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,928. The subject's assessment reflects a market value of \$595,308 or \$183.85 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 1.18 miles of the subject property. The comparables have parcels that range in size from 11,085 to 19,131 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,016 to 3,240 square feet of living area. Each comparable has an unfinished basement, central air conditioning and garage ranging in size from 582 to 667 square feet of building area. Three comparables have one to three fireplaces. The comparables sold from October 2016 to June 2017 for prices ranging from \$579,000 to \$650,000 or from \$178.81 to \$215.52 per square foot of living area, land included.

The board of review noted that land values of the subject and board of review comparables were similar. In contrast, the board of review asserted the appellant's comparables had land values that were "significantly lower" than the subject's. 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparables for the Board's consideration. The Board gives less weight to the board of review comparables #1 and #2 which are located farther than one mile from the subject, have somewhat newer ages when compared to the subject's 1998 year built and/or a larger site size. The Board also gives less weight to board of review comparable #4 which has an October 2016 sale date considered less indicative of the subject's fair market value as of the January 1, 2018 assessment date. The Board finds the best evidence of market value to be appellant's comparables and board of review comparable #3. These comparables are more similar to the subject in terms of location, age, dwelling size and most features. These most similar comparables sold from June 2017 to April 2018 for prices ranging from \$490,000 to \$579,000 or from \$138.07 to \$178.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$595,308 or \$183.85 per square foot of living area, including land, which is above the range established by the best comparable sales in this

record. The Board notes that the board of review comparable #3 is most similar to the subject property with equal location, age, dwelling size, basement size, garage size and a larger site size which sold for \$178.81 per square foot. After considering adjustments to comparables for differences with the subject, the Board finds a reduction in the subject's assessment is 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: June 16, 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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COUNTY

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