



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

APPELLANT: Candace Nadler  
DOCKET NO.: 18-02301.001-R-1  
PARCEL NO.: 15-24-401-009

The parties of record before the Property Tax Appeal Board are Candace Nadler, 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:** \$87,466  
**IMPR.:** \$72,370  
**TOTAL:** \$159,836

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 one-story dwelling of wood siding exterior construction with 2,772 square feet of living area. The dwelling was constructed in 1958 but has an effective age of 1972.<sup>1</sup> Features of the home include a part crawl space and a part concrete slab foundation, central air conditioning, two fireplaces, a 624 square foot attached garage and a 360 square foot detached garage. The property has a 46,283 square foot site and is located in Riverwoods, Vernon 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 from .18 to .25 of a mile from the subject property. The comparables have sites that range in size from 38,768 to 79,715 square

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<sup>1</sup> The subject's property record card provided by the board of review depicts the subject dwelling had additions in 1981, 1995 and 2005.

feet of land area. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 2,440 to 2,730 square feet of living area. The dwellings were built from 1949 to 1963 and have effective ages ranging from 1959 to 1967. Each comparable features a crawl space foundation, central air conditioning, one or two fireplaces and an attached garage ranging in size from 600 to 784 square feet of building area. The comparables sold from August 2016 to August 2017 for prices ranging from \$260,000 to \$460,000 or from \$106.56 to \$168.50 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$131,743.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,836. The subject's assessment reflects a market value of \$483,180 or \$174.31 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 from .252 of a mile to 2.143 miles from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3. The comparables have sites ranging in size from 36,217 to 176,975 square feet of land area. The comparables consist of one-story dwellings of brick, stone or wood siding exterior construction ranging in size from 2,730 to 3,162 square feet of living area. The dwellings were built from 1957 to 1970. Comparables #1, #3 and #4 each have an effective age of 1961 or 1966. Each comparable features a crawl space, concrete slab or a part crawl space and a part concrete slab foundation. The comparables each have central air conditioning, one or two fireplaces and one or two garages that range in total size from 673 to 1,678 square feet of building area. The comparables sold from February 2017 to October 2018 for prices ranging from \$460,000 to \$731,575 or from \$168.50 to \$259.33 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 record contains six suggested comparable sales for the Board's consideration as one sale was common to both parties. The Board finds that neither party submitted comparables that were particularly similar to the subject due to significant differences in location, site size, age/effective age, features and/or date of sale. Nonetheless, the Board gave less weight to the appellant's comparable #1 due to its sale occurring in 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 #1, #2 and #3 due to their distant locations from the subject being more than one mile away.

On this limited record, the Board finds the best evidence of market value to be the appellant's comparables #2 and #3, which includes the parties' common comparable. These comparables are relatively similar to the subject in location, dwelling size and design. The Board finds the subject is superior to each of the comparables in age/effective age and number of garages suggesting upward adjustments would be required to each comparable to make them more equivalent to the subject, while appellant's comparable #2 has a larger site size indicating a downward adjustment would be required to this comparable to make it more equivalent to the subject. These two properties sold in May and August 2017 for prices of \$404,000 and \$460,000 or for \$152.68 to \$168.50 per square foot of living area, land included. The subject's assessment reflects a market value of \$483,180 or \$174.31 per square foot of living area, including land, which is greater than the two best comparable sales in the record. The subject's higher value appears to be justified given its newer age/effective age and additional garage. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence, the Board finds 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:

February 16, 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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