



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

APPELLANT: Michael Walton
DOCKET NO.: 19-03683.001-R-1
PARCEL NO.: 16-33-201-030

The parties of record before the Property Tax Appeal Board are Michael Walton, 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: \$75,339
IMPR.: \$107,358
TOTAL: \$182,697

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 2019 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 and wood siding exterior construction with 2,425 square feet of living area. The dwelling was constructed in 1961 on a concrete slab foundation. Features of the home include central air conditioning, a fireplace and a 484 square foot garage. The property has a 24,668 square foot site and is located in Deerfield, West Deerfield 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 in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 11,478 to 23,674 square feet of land area and are improved with 2-story dwellings with brick exterior construction that range in size from 2,794 to 3,166 square feet of living area. The dwellings range in age from 53 to 55 years old. Two comparable were built on a concrete slab

foundation and one features an unfinished basement. Each comparable features central air conditioning, a fireplace, and an attached garage ranging in size from 462 to 756 square feet of building area. The comparables sold from February 2017 to March 2018 for prices of either \$557,000 or \$560,000 or ranging from \$175.93 to \$200.43 per square foot of living area, including land. The appellant provided photos of the subject and the comparables, along with a brief prepared by appellant's counsel. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$149,708 to reflect a market value of \$449,169 or \$185.22 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,697. The subject's assessment reflects a market value of \$555,479 or \$229.06 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. The board of review comparable #1 was also submitted by the appellant as comparable #2. The comparables have parcels ranging in size from 13,500 to 17,200 square feet of land area and are improved with two-story dwellings with brick or brick and wood siding exterior construction that range in size from 2,502 to 3,124 square feet of living area. The dwellings were built in 1965 or 1966. Two comparables have a concrete slab foundation and one features a basement with finished area. Each home has central air conditioning, a fireplace, and an attached garage containing either 462 or 484 square feet of building area. The comparables sold from March to May 2018 for prices ranging from \$560,000 to \$695,000 or from \$179.26 to \$277.78 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of its comparables. Based on this evidence, the board of review requested that the 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 a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted a total of five comparable sales (including one common comparable) for the Board's consideration. The Board gave less weight to the parties' common comparable along with appellant's comparable #2 based on their significantly larger dwelling sizes relative to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparables #2 and #3 as these comparables are most similar to the subject in location, design, dwelling size, age, and most features. These three best comparables in the record sold

from February 2017 to May 2018 for prices ranging from \$560,000 to \$695,000 or from \$200.43 to \$277.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$555,479 or \$229.06 per square foot of living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject such as foundation, the Board finds that the assessment of the subject property as established by the board of review is supported and, therefore, no reduction 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: November 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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