



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

APPELLANT: Patricia O'Donnell
DOCKET NO.: 19-03804.001-R-1
PARCEL NO.: 13-01-301-013

The parties of record before the Property Tax Appeal Board are Patricia O'Donnell, 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: \$32,435
IMPR.: \$129,244
TOTAL: \$161,679

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 exterior construction with 2,809 square feet of living area. The dwelling was constructed in 1978 and is approximately 41 years old. Features of the home include a full basement with a recreation room, central air conditioning, two fireplaces and a 635 square foot garage. The property has a 44,900 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject and from .99 of a mile to 1.39 miles from the subject property. The comparables have sites that range in size from 36,032 to 48,425 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,480 to 3,278 square feet of living area. The dwellings range

in age from 42 to 53 years old. The appellant reported that each comparable has a full or partial basement, three of which have finished area. Three comparables have central air conditioning and each comparable has one or two fireplaces and a garage that ranges in size from 528 to 600 square feet of building area. The properties sold from May 2017 to April 2019 for prices ranging from \$360,825 to \$470,000 or from \$124.00 to \$171.66 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$130,758, which would reflect a market value of \$392,313 or \$139.66 per square foot of living area, including land, when using 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 \$166,647. The subject's assessment reflects a market value of \$506,680 or \$180.38 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 five comparable sales located within the same assessment neighborhood code as the subject and from .75 of a mile to 1.32 miles from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 6,670 to 139,390 square feet of land area. The comparables are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 1,720 to 2,809 square feet of living area. The dwellings were built from 1943 to 1985. Comparable #4 has an effective age of 1945. The board of review reported that each comparable has a full or partial basement, four of which have recreation rooms. The comparables each have central air conditioning and one or two fireplaces. Four comparables each have a garage that ranges in size from 529 to 1,597 square feet of building area. The board of review disclosed that board of review comparable #2/appellant's comparable #2 has an inground swimming pool. The properties sold from June 2018 to August 2019 for prices ranging from \$355,000 to \$497,500 or from \$171.66 to \$206.40 per square foot of living area, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration, as one comparable was common to both parties. The Board gives less weight to appellant's comparables #3 and #4 as their sales occurred in 2017, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. The Board gives reduced weight to board of review comparables #1, #3, #4 and #5 due to differences from the subject in lot size, dwelling size and/or age.

The Board finds the best evidence of market value to be the parties' two remaining comparables, which includes the common comparable. Despite that each comparable has a smaller site size, is an older dwelling and has features with varying degrees of similarity when compared to the subject, these two comparables are relatively similar to the subject in dwelling size and design. The comparables sold in April 2019 and June 2018 for prices of \$375,000 and \$470,000 or for \$124.00 and \$171.66 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$506,680 or \$180.38 per square foot of living area, including land, which is greater than the most similar comparable sales in the record. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a 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: December 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Patricia O'Donnell, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085