



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

APPELLANT: Logan Rosenthal
DOCKET NO.: 19-04770.001-R-1
PARCEL NO.: 16-32-313-048

The parties of record before the Property Tax Appeal Board are Logan Rosenthal, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$53,278
IMPR.: \$121,804
TOTAL: \$175,082

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 3,090 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 483 square foot garage. The property 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 parcels contain either 10,790 or 10,800 square feet of land area and have each been improved with a two-story dwelling of wood siding or brick and wood siding exterior construction. The homes were built between 1983 and 1986 and range in size from 2,814 to 3,208 square feet of living area. Each dwelling has a partial basement, one

of which has finished area. The homes feature central air conditioning and a garage of either 483 or 506 square feet of building area. Two of the comparables each have a fireplace. Comparable #1 has a greenhouse. In a brief, counsel for the appellant noted that comparable sale #2 has a finished basement area which is not a feature of the subject. The properties sold from April 2018 to July 2019 for prices ranging from \$535,000 to \$615,000 or from \$166.77 to \$218.55 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$175,082 which would reflect a market value of \$525,299 or \$170.00 per square foot of living area, including land, when applying 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 \$209,883. The subject's assessment reflects a market value of \$638,136 or \$206.52 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 four comparable sales, where board of review comparables #1, #2 and #4 are the same properties as appellant's comparables #3, #2 and #1, respectively. The newly presented comparable property, #3, consists of a 9,000 square foot parcel improved with a two-story dwelling of brick and wood siding exterior construction. The home was built in 1956 and has a reported effective age of 1985. The dwelling contains 2,586 square feet of living area and features a crawl-space foundation, central air conditioning, a fireplace and a 440 square foot garage. The property sold in April 2019 for \$527,000 or for \$203.79 per square foot of living area, including land. Based on this evidence, the board of review request 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 parties submitted a total of four comparable sales to support their respective positions before the Property Tax Appeal Board, where three of the properties were common to both parties. The Board has given reduced weight to board of review comparable #3 due to its inferior date of construction and inferior foundation type when compared to the subject that was built in 1984 and has a partial basement.

The Board finds the best evidence of market value to be the three common properties presented by both the parties. These three comparables are similar to the subject in location, age, design, size and most features. The properties sold from April 2018 to July 2019 for prices ranging from \$535,000 to \$615,000 or from \$166.77 to \$218.55 per square foot of living area, including land.

The subject's assessment reflects a market value of \$638,136 or \$206.52 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. However, the Board finds that the subject most similar in size to the homes that sold in May and July 2019 for \$166.77 and \$173.90 per square foot of living area, including land. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: February 15, 2022



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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