



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

APPELLANT: Peter Friend
DOCKET NO.: 19-05877.001-R-1
PARCEL NO.: 16-34-308-001

The parties of record before the Property Tax Appeal Board are Peter Friend, 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: \$52,486
IMPR.: \$93,251
TOTAL: \$145,737

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 2,445 square feet of living area. The dwelling was constructed in 1964. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 484 square foot attached garage. The property has a 12,275 square foot site and is located in Deerfield, Moraine 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 .22 of a mile from the subject property. The comparables have sites that range in size from 14,875 to 39,103 square feet of land area and are improved with two-story dwellings of brick or stone exterior construction that range in size from 2,467 to 2,768 square feet of living area. The dwellings are 55 years old. Each comparable has a basement, two with finished area, central air conditioning,

one or two fireplaces, and a garage ranging in size from 462 to 484 per square foot of building area. The comparables sold from December 2017 to December 2018 for prices ranging from \$360,000 to \$410,000 or from \$130.06 to \$150.18 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,737. The subject's assessment reflects a market value of \$443,104 or \$181.23 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 located within .25 miles from the subject property. The comparables have sites that range in size from 12,110 to 13,680 and are improved with two-story dwellings of brick or brick and wood siding exterior construction that range in size from 2,230 to 2,587 square feet of living area. The dwellings were built from 1963 to 1968. Comparables #1 and #4 have effective ages of 1980 and 1966, respectively. Each comparable has a basement with finished area, central air conditioning, and an attached garage ranging in size from 440 to 484 square feet of building area. Three comparables each have one fireplace. Comparable #4 has an inground swimming pool. The comparables sold from May 2018 to November 2019 for prices ranging from \$475,000 to \$555,000 or from \$189.41 to \$226.99 per square foot of living area, land included.

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 this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparables for the Board's consideration. The Board gives less weight to appellant's comparable #1 due to its considerably larger site size when compared to the subject and appellant's comparable #4 which sold in December 2017 and was less proximate in time to the subject's January 1, 2019 assessment date as the other sales in the record. The Board gives less weight to board of review comparable #1 due its newer effective age than the subject and board of review comparable #4 which has an inground swimming pool, not a feature of the subject. The Board finds the best evidence of market value to be the parties' remaining comparables which are overall more similar to the subject in terms of location, age, design, site size and most features. However, each comparable has finished basement area compared to the subject's unfinished basement. These comparables sold from April 2018 to November 2019 for prices ranging from \$365,000 to \$490,000 or from \$147.95 to \$199.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$443,104 or \$181.23 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences such as finished basement area when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation is not 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: March 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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