



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

APPELLANT: Robert Crawford  
DOCKET NO.: 19-05885.001-R-3 through 19-05885.002-R-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Crawford, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-05885.001-R-3	12-34-103-005	255,453	882,952	\$1,138,405
19-05885.002-R-3	12-34-103-008	61,475	0	\$61,475

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 with brick exterior construction containing 4,862 square feet of living area.<sup>1</sup> The dwelling was constructed in 2018. Features of the home include a full basement, that is partially finished, central air conditioning, three fireplaces and an attached 1,032 square foot garage. The property has two parcels of land containing a total of 40,260 square feet of land area and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,750,000 as of January 1, 2019. The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property.

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<sup>1</sup> The Board finds the best evidence of the subject's size was the sketch of the subject within the subject's Property Record Card (PRC) submitted by the board of review, which includes measurements.

The appellant's appraiser selected five comparable properties that are located from .10 of a mile to 1.50 miles from the subject. The comparables have sites ranging in size from 42,253 to 60,113 square feet of land area that are improved with two-story dwellings that range in size from 3,938 to 6,527 square feet of living area. The homes range in age from 33 to 89 years old. The comparables have full or partial basements, four of which have finished area, central air conditioning, three, four or six fireplaces and from a 2-car to a 4-car garage. Two comparables each have a swimming pool. The comparables sold from March 2018 to May 2019 for prices ranging from \$1,574,615 to \$1,850,000 or from \$266.58 to \$406.30 per square foot of living area, including land. After adjusting the comparable sales for differences when compared to the subject, the appellant's appraiser estimated the subject property had a market value of \$1,750,000 as of January 1, 2019. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,199,880. The subject's assessment reflects a market value of \$3,648,161 or \$718.71 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 that are located from .05 to .71 of a mile from the subject. The board of review's comparable #3 is the same property as the appellant's appraisal sale #1. The comparables have sites ranging in size from 51,840 to 69,440 square feet of land area that are improved with two-story dwellings that range in size from 5,802 to 7,818 square feet of living area. The dwellings were built from 1930 to 2006. The comparables have full or partial basements, two of which have finished area, central air conditioning and six or nine fireplaces. The comparables have a detached and/or attached garage ranging in total size from 816 to 1,000 square feet of building area. One comparable has a swimming pool. The comparables sold from May to October 2019 for prices ranging from \$1,740,000 to \$3,850,000 or from \$299.90 to \$508.24 per square foot of living area, including land. The board of review submitted a brief critiquing the appellant's appraisal, which revealed the subject has a superior location across from Forest Park with a view of Lake Michigan. The board of review included photographs of the subject's superior view of Lake Michigan. The board of review further revealed the appellant's appraisal sale #1, which is the same property as the board of review's comparable #3, is the only comparable sale used in the appraisal with a similar location and view of Lake Michigan. However, this comparable is inferior to the subject in age and condition, which the board of review evidenced with interior photographs and the property's PRC. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellant's appraisal, the Board gives less weight to the value conclusion and the appraisal sales due to the appraiser's use of properties that are significantly older than the subject, when the board of review submitted two properties that are more similar to the subject and were available for selection by the appraiser. The Board also finds problematic the lack of age adjustments to the appraisal comparables, that range in age from 33 to 89 years old, when the subject is a 1-year-old structure. Furthermore, two of the comparables are located in excess of a mile from the subject and only appraisal sale #1 is located in a similar superior location like the subject, albeit a much older dwelling.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2. These comparables are most similar to the subject in location, style and some features. However, each of the best comparables is older than the subject and have a larger dwelling, when compared to the subject. Nevertheless, the best comparables sold in June and October 2019 for prices of \$3,850,000 and \$3,300,000 or \$492.45 and \$508.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$3,648,161 or \$718.71 per square foot of living area, including land, which falls between the market values of the best comparable sales in the record on a total market value basis but above the market values on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their larger size, the Board finds the subject's higher per square foot estimated market value as reflected by its assessment is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot estimated market value is justified given its smaller size. Finally, the Board gives less weight to the board of review's comparable #3, which is the same property as the appellant's appraisal sale #1, due to its inferior age and condition, when compared to the subject. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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: June 21, 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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