



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

APPELLANT: Shelley Goddard
DOCKET NO.: 19-05941.001-R-1
PARCEL NO.: 16-34-401-006

The parties of record before the Property Tax Appeal Board are Shelley Goddard, 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: \$74,513
IMPR.: \$109,201
TOTAL: \$183,714

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 is improved with a one-story dwelling of brick exterior construction with 2,687 square feet of living area. The dwelling was built in 1977 and is approximately 42 years old. Features of the home include a full basement, central air conditioning, one fireplace and an attached two-car garage with 506 square feet of building area. The property has a site with approximately 20,000 square feet of land area and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In describing the subject property, the appellant indicated the dwelling has an unfinished basement. In support of the overvaluation argument the appellant submitted information on four comparable sales improved with one-story dwellings of wood siding or brick exterior construction ranging in size from 1,964 to 3,234 square feet of living area. The dwellings range in age from 41 to 56 years old. Each

property has a full basement with three having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 484 to 594 square feet of building area. The comparables have the same assessment neighborhood code as the subject property with sites ranging in size from 18,630 to 23,396 square feet of land area. The comparables sold from July 2017 to November 2018 for prices ranging from \$374,000 to \$620,500 or from \$140.33 to \$191.87 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$155,532.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,714. The subject's assessment reflects a market value of \$558,571 or \$207.88 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 with comparable #3 being the same property as appellant's comparable #2. The board of review described the subject property as having a full basement finished with a recreation room, which was supported by a copy of the subject's property record card submitted by the board of review. The three comparable sales are improved with with one-story dwellings of wood siding or brick and wood siding exteriors ranging in size from 2,421 to 3,031 square feet of living area. The dwellings were built from 1955 to 1964 but have effective years built from 1965 to 1990. Each property has a full basement with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 483 to 594 square feet of building area. The comparables have the same assessment neighborhood code as the subject property with sites ranging in size from 11,260 to 22,980 square feet of land area. The comparables sold from October 2018 to June 2019 for prices ranging from \$475,000 to \$630,000 or from \$172.04 to \$260.22 per square foot of living area, including land. .

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, the Board gives more credence to the description of the subject property provided by the board of review indicating the subject dwelling has a basement with a recreation room. This description was supported by a copy of the subject's property record card submitted by the board of review.

The record contains six comparable sales submitted by the parties to support their respective positions with one comparable being common to both parties. The Board gives less weight to appellant's comparable #1 as this property sold in July 2017, not as proximate in time to the assessment date as the remaining comparables in this record. The Board gives less weight to appellant's comparable #3 due to the fact this property is improved with a dwelling that is

approximately 27% smaller than the subject dwelling and lacks finished basement area. The four remaining comparables, which includes the common sale, are improved with dwellings ranging in size from 2,421 to 3,234 square feet of living area and have similar features as the subject property. These properties sold from October 2018 to June 2019 for prices ranging from \$475,000 to \$630,000 or from \$172.04 to \$260.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$558,571 or \$207.88 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment 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: 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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