



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

APPELLANT: Alfred Little
DOCKET NO.: 19-06088.001-R-1
PARCEL NO.: 04-21-323-008

The parties of record before the Property Tax Appeal Board are Alfred Little, 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: \$4,712
IMPR.: \$18,023
TOTAL: \$22,735

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 one-story dwelling with an aluminum siding exterior containing 840 square feet of living area. The dwelling was constructed in 1928 and is approximately 91 years old. Features of the property include an unfinished full basement and a detached garage with 384 square feet of building area. The property has a 7,440 square foot site and is located in Zion, Zion 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 improved with one-story dwellings of stucco, aluminum siding or wood siding exterior construction ranging in size from 975 to 1,208 square feet of living area. The homes range in age from 49 to 88 years old. Each comparable has an unfinished basement, one comparable has central air conditioning, and one comparable has an attached garage. These comparables have sites ranging in size from 5,601 to 10,001

square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from 978 to 7,309 feet from the subject property. The sales occurred from June 2017 to December 2018 for prices ranging from \$56,000 to \$74,000 or from \$46.36 to \$63.03 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$15,950.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,735. The subject's assessment reflects a market value of \$69,124 or \$82.29 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 improved with one-story dwellings of aluminum siding, brick, or concrete block exterior construction ranging in size from 900 to 960 square feet of living area. The homes were built from 1953 to 1969. Three comparables have unfinished basements, two comparables have slab foundations, four comparables have central air conditioning, one comparable has a fireplace and four comparables have a detached garage ranging in size from 360 to 528 square feet of building area. These comparables have sites ranging in size from 3,560 to 7,666 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from 3,560 to 7,666 feet from the subject property. The sales occurred from January 2018 to July 2019 for prices ranging from \$90,000 to \$99,900 or from \$95.14 to \$111.00 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.

The record contains eight sales submitted by the parties to support their respective positions. For the most part the comparables provided by the parties are not similar to the subject in age. The Board gives less weight to appellant's comparable #1 due to difference from the subject dwelling in size. The Board gives less weight to appellant's comparables #2 and #3 due to the sales occurring in 2017, not as proximate in time to the assessment date as the remaining sales. The Board finds the sales provided by the board of review includes homes similar to the subject in size but superior to the subject dwelling in age and four comparables are superior to the subject with central air conditioning. The board of review comparables sold for prices ranging from \$90,000 to \$99,900 or from \$95.14 to \$111.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$69,124 or \$82.29 per square foot of living area, including land, which is below the range established by the board of review comparable sales. Given the subject's age in relation to the comparables provided by the board of review, the Board finds the subject's assessment as established by the board of review is correct 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: 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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COUNTY

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