



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

APPELLANT: Mark Palmer
DOCKET NO.: 19-06090.001-R-1
PARCEL NO.: 04-22-107-021

The parties of record before the Property Tax Appeal Board are Mark Palmer, 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: \$4,930
IMPR.: \$20,418
TOTAL: \$25,348

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 of wood siding exterior construction with 936 square feet of living area. The dwelling was constructed in 1951 and is approximately 68 years old. Features of the home include a crawl space foundation and an attached garage with 308 square feet of building area. The property has an 8,550 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 four comparable sales improved with one-story dwellings of aluminum siding or wood siding exterior construction ranging in size from 864 to 1,292 square feet of living area. The homes range in age from 52 to 108 years old. Two comparables have an unfinished basement, two comparables have crawl space foundations, and two comparables have a detached garage. These comparables have sites ranging in size from 8,102 to 8,576 square feet

of land area. The comparables have the same assessment neighborhood code as the subject property and are located from 132 to 3,383 feet from the subject property. The sales occurred from February 2017 to June 2019 for prices ranging from \$44,000 to \$70,000 or from \$34.06 to \$71.79 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$18,688.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,348. The subject's assessment reflects a market value of \$77,069 or \$82.34 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 improved with one-story dwellings of wood siding or brick exterior construction ranging in size from 884 to 1,044 square feet of living area. The homes were built from 1941 to 1954. One comparable has an unfinished basement, two comparables have crawl space foundations, three comparables have central air conditioning, and three comparables have detached garages ranging in size from 576 to 768 square feet of building area. These comparables have sites ranging in size from 8,450 to 16,800 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from 327 to 3,550 feet from the subject property. The sales occurred in March 2018 and August 2018 for prices ranging from \$123,487 to \$146,000 or from \$138.61 to \$139.85 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 seven sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to difference from the subject dwelling in age, foundation and the fact sales occurred in 2017, not as proximate in time to the assessment date as the remaining sales. The Board gives less weight to board of review comparable #1 due to its full basement whereas the subject has a crawl space foundation. The Board gives most weight to appellant's comparables #3 and #4 as well as board of review comparables #2 and #3. These comparables sold for prices ranging from \$59,900 to \$124,750 or from \$69.33 to \$139.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$77,069 or \$82.34 per square foot of living area, including land, which is within the range established by the best sales in the record. Based on this record 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Palmer, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085