



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

APPELLANT: Arthur & Marlene Becker  
DOCKET NO.: 19-06282.001-R-1  
PARCEL NO.: 16-32-401-006

The parties of record before the Property Tax Appeal Board are Arthur & Marlene Becker, the appellants, 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:** \$ 48,282  
**IMPR.:** \$134,128  
**TOTAL:** \$182,410

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 and wood siding exterior construction that has 2,605 square feet of living area. The dwelling was constructed in 1959 and has an effective age of 1970. The home features a partial unfinished basement, two and one-half bathrooms, central air conditioning, a fireplace and a 480 square foot attached garage. The subject parcel contains 9,000 square feet of land area. The subject property is located in West Deerfield Township, Lake County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellants submitted a grid analysis of three suggested comparable sales. The comparables are located within the same neighborhood code as the subject as defined by the local assessor. The comparables consist of two-story dwellings of brick or wood siding exterior construction that were built from 1959 to

1961. The comparables have a partial a basement, two o which have finished area, two and one-half bathrooms, central air conditioning, one fireplace and an attached garage that range in size from 273 to 441 square feet of building area. The dwellings range in size from 1,954 to 2,767 square feet of living area and are situated on sites that have 8,999 or 9,165 square feet of land area. The comparables sold from October 2017 to March 2018 for prices ranging from \$370,000 to \$515,500 or from \$186.12 to \$190.02 per square foot of living area including land. Based on this evidence, the appellants 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 property of \$182,410. The subject's assessment reflects an estimated market value of \$554,606 or \$212.90 per square foot of living area including land area when applying Lake County's 2019 three-year average median level of assessment of 32.89%.

In support of the subject's assessment, the board of review submitted a grid analysis of five suggested comparable sales. The comparables are located within the same neighborhood code as defined by the local assessor and within 1,897 feet from the subject. The comparables consist of two-story dwellings of brick, wood siding or brick and wood siding exterior construction that were built in 1959 or 1960 with comparables #1 and #4 having an effective age of 1967 and 1971, respectively. The comparables have a full or partial basement, three of which have a partial finished recreation room. The comparables have two and one-half or three and one-half bathrooms, central air conditioning, one or two fireplaces and attached garages that range in size from 400 to 528 square feet of building area. The dwellings range in size from 2,334 to 2,868 square feet of living area and are situated on sites that have 9,000 or 10,010 square feet of land area. The comparables sold from April 2018 to June 2019 for prices ranging from \$560,000 to \$645,000 or from \$212.69 to \$249.03 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 appellants did not meet this burden of proof.

The parties submitted 8 comparable sales for the Board's consideration. The Board gave less weight to comparable sales #2 and #3 submitted by the appellants as they sold in 2017, which are dated and less indicative of market value as of the subject's January 1, 2019 assessment date. Additionally, these same comparables are smaller in dwelling size than the subject ad have finished basements, unlike the subject, which further detracts from the weight of the evidence. The Board also gave less weight to board of review comparable #2 because it has one more bathroom and a partial finished basement, superior to the subject.

The Board finds the remaining five comparable sales submitted by the parties are more similar when compared to the subject in location, land area, design, age, dwelling size, features and sold most proximate in time to the subject's assessment date of January 1, 2019. These comparables

sold from March 2018 to June 2019 for prices ranging from \$515,000 to \$610,000 or from \$186.12 to \$239.93 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$554,606 or \$212.90 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is 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: 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

Arthur & Marlene Becker, 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