



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

APPELLANT: Prairie View Townhomes Condo  
DOCKET NO.: 19-07171.001-R-3 through 19-07171.020-R-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Prairie View Townhomes Condo, the appellant, by attorney William J. Seitz, of the Law Offices of William J. Seitz, LLC in Northbrook; the Lake County Board of Review; and the Libertyville S.D. # 70 intervenor, by attorney Scott L. Ginsburg of Robbins Schwartz Nicholas Lifton Taylor in Chicago.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-07171.001-R-3	11-09-300-159	27,308	93,242	\$120,550
19-07171.002-R-3	11-09-300-160	27,308	93,242	\$120,550
19-07171.003-R-3	11-09-300-161	27,308	93,242	\$120,550
19-07171.004-R-3	11-09-300-162	27,308	93,242	\$120,550
19-07171.005-R-3	11-09-300-163	27,308	93,242	\$120,550
19-07171.006-R-3	11-09-300-164	27,308	93,242	\$120,550
19-07171.007-R-3	11-09-300-165	27,308	93,242	\$120,550
19-07171.008-R-3	11-09-300-166	27,308	93,242	\$120,550
19-07171.009-R-3	11-09-300-167	27,308	93,242	\$120,550
19-07171.010-R-3	11-09-300-168	27,308	93,242	\$120,550
19-07171.011-R-3	11-09-300-169	27,308	93,242	\$120,550
19-07171.012-R-3	11-09-300-170	27,308	93,242	\$120,550
19-07171.013-R-3	11-16-100-100	27,308	93,242	\$120,550
19-07171.014-R-3	11-16-100-101	27,308	93,242	\$120,550
19-07171.015-R-3	11-16-100-102	27,308	93,242	\$120,550
19-07171.016-R-3	11-16-100-103	27,308	93,242	\$120,550
19-07171.017-R-3	11-16-100-104	27,308	93,242	\$120,550
19-07171.018-R-3	11-16-100-105	27,308	93,242	\$120,550
19-07171.019-R-3	11-16-100-106	27,308	93,242	\$120,550
19-07171.020-R-3	11-16-100-107	27,308	93,242	\$120,550

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 properties consist of 20 units in a single condominium building of brick exterior construction built in 2002. Each condominium unit has a 5% ownership interest in the common elements, two stories, 1,700 square feet of living area, central air conditioning, a basement, a fireplace, and a 400 square foot garage. The property is located in Libertyville, Libertyville Township, Lake County.

The appellant appeared before the Property Tax Appeal Board by counsel William Seitz contending overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on six comparable sales, two of which are located in the subject's assessment neighborhood.<sup>2</sup> The comparables consist of two-story condominium units of brick exterior construction ranging in size from 1,700 to 2,236 square feet of living area. The homes were built in 2002 or 2006. Each dwelling has central air conditioning, a fireplace, a basement, and a garage containing 400 square feet of building area. The comparables sold from May 2018 to October 2019 for prices ranging from \$340,000 to \$386,000 or from \$156.68 to \$216.47 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment for each unit of \$102,556, for an estimated market value of \$307,699 or \$181.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

At hearing, appellant's counsel called Jamal Wolfe, an Illinois licensed real estate broker with Village Realty Property Management, to testify. The intervenor's counsel raised an objection to allowing Mr. Wolfe to testify on the grounds that his testimony was irrelevant and prejudicial to the intervenor. The Administrative Law Judge allowed the testimony of the appellant's witness and reserved ruling as to the admissibility of his testimony. The Board herein finds that the testimony of the appellant's witness will be allowed and be given appropriate weight.

Mr. Wolfe testified that he was engaged to conduct a review of the sales comparables submitted in this case. As part of that review, Mr. Wolfe stated that he reviewed the Multiple Listing Service (MLS) sheets for each comparable. Appellant's counsel sought to introduce the MLS sheets, which were marked as Hearing Exhibits 1 and 2. Intervenor's counsel objected to the entry of new evidence and the Administrative Law Judge reserved ruling on the admissibility of the exhibits.

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<sup>1</sup> The appellant marked comparable sales as the basis of the appeal. At hearing, the appellant attempted to raise a contention of law, which was objected to by the intervenor. Pursuant to 35 ILCS 200/16-180, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." Therefore, the Board will not consider the appellant's contention of law argument.

<sup>2</sup> The appellant submitted a comparable grid with four comparables as well as information for two additional comparables. For ease of reference, the Board has numbered the two additional comparables #5 and #6.

Section 1910.67(k)(1) of the rules of the Property Tax Appeal Board provides:

In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless... such evidence has been submitted to the Property Tax Appeal Board **prior to the hearing** pursuant to this Part. Emphasis added.

(86 Ill. Admin. Code §910.67(k)(1)).

The Board finds that the appellant's Hearing Exhibits 1 and 2 were not timely submitted prior to the hearing and, thus, the Board sustains the intervenor's objection and will disallow said exhibits to be introduced as evidence in this record. To the extent the MLS listings are used to refresh the witness' recollection regarding the sales, the Board finds they may be used for that purpose.

Wolfe was presented with a copy of the appellant's comparable sales, which was marked as Hearing Exhibit 3, and testified that the first two comparables on Milwaukee Avenue were each similar to the subjects, being condominiums with two-car garages and a shared driveway, and each along the same major street. Wolfe stated that the remaining comparables on Finstad Drive were similar to the subjects, but differed from the subjects somewhat in dwelling size. Wolfe then noted that the sale prices of the comparables range from \$340,000 to \$386,000.

When presented with PTAX-203 Real Estate Transfer Declarations for the comparables, marked as Hearing Exhibit 4, Wolfe testified that the information contained therein matched the County's records for the properties. Counsel then presented the witness with a list of sales within the subjects' building, Hearing Exhibit 5, with Wolfe noting the sale prices and sale prices per square foot of the comparables.

Wolfe then confirmed that each of the subject units were identical to one another in age, dwelling size, and design.

The Board finds that the appellant's Hearing Exhibit 4 was not timely submitted prior to the hearing and, thus, the Board sustains the intervenor's objection and will disallow said exhibit to be introduced as evidence in this record.

Under cross-examination by the intervenor's counsel, Wolfe stated that he was not a real estate appraiser, did not prepare the evidence presented in this case, and did not make any adjustments to the comparables. Wolfe confirmed that the assessments for the two comparables located in the subjects' building were identical to the subjects' assessments. Wolfe confirmed that the Milwaukee Ave. and Finstad Dr. condominium buildings were not part of the same community, and that the Milwaukee Ave. units differed from the Finstad Dr. units in age, dwelling size, and design.

Under re-direct examination, Wolfe testified that the two condominium buildings are similar and that a buyer interested in a unit in one building would also be interested in the other as both are similar in most respects.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment per unit of \$120,550. Each unit's assessment reflects a market value of \$366,525 or \$215.60 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.

The board of review did not appear at the hearing and is found to be in default pursuant to section 1910.69(b) of the rules of the Property Tax Appeal Board. (86 Ill. Admin. Code §1910.69(b)).

Intervenor Libertyville School District #70 appeared by counsel Katie DiPiero. In support of its contention of the correct assessment the intervenor submitted information on five comparable sales. The comparables consist of one-story, two-story, or three-story dwellings of vinyl siding, brick, brick and frame, brick and stone, or brick, stone, and concrete exterior construction ranging in size from 2,195 to 2,550 square feet of living area.<sup>3</sup> The dwellings were built from 2003 to 2017. Each dwelling has central air conditioning and a two-car garage. Three comparables each have one or two fireplaces and four comparables each have a basement with three having finished area. The comparables sold from May 2016 to November 2018 for prices ranging from \$451,900 to \$572,866 or from \$221.18 to \$265.82 per square foot of living area, including land. Based on this evidence, the intervenor requested confirmation of the subject's assessment.

In rebuttal, the appellant recalled Mr. Wolfe. Appellant counsel presented Mr. Wolfe with photographs and maps of the intervenor's comparables, which was marked as Hearing Exhibit 6. Wolfe stated that he had viewed each of the comparables submitted by the intervenor. Wolfe then testified that the comparables were within 2 miles of the subjects and in dissimilar areas compared to the subject.

### **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 parties submitted a total of 11 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2, #3, #4, and #6, as well as the intervenor's comparables, which differ from the subject in age, design, and/or dwelling size, or sold less proximate to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #5, which sold proximate to the assessment date at issue and are identical to the subject in

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<sup>3</sup> Additional details were drawn from the MLS sheets submitted by the intervenor.

dwelling size, age, and features, and are located in the same building as the subjects. These most similar comparables sold in June 2018 and October 2019 for prices of \$340,000 and \$368,000 or for \$200.00 and \$216.00 per square foot of living area, including land. The subjects' assessments reflect a market value for each unit of \$366,525 or \$215.60 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: April 16, 2024



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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