



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

APPELLANT: Joseph Susai
DOCKET NO.: 19-07359.001-R-1
PARCEL NO.: 13-15-203-014

The parties of record before the Property Tax Appeal Board are Joseph Susai, 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: \$42,644
IMPR.: \$175,398
TOTAL: \$218,042

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 two-story dwelling of wood siding exterior construction with 4,543 square feet of living area. The dwelling was constructed in 2001 and is 18 years old. Features of the home include a basement with a recreation room, central air conditioning, one fireplace, and a 925 square foot garage. The property has a 50,530 square foot site and is located in Lake Barrington, Cuba 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 with the same assessment neighborhood code as the subject and located within .44 miles from the subject. The comparables have sites that range in size from 53,143 to 77,101 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in age from 18 to 20 years old. The dwellings range in size from 4,216 to 5,035 square feet of living area. Each

comparable has a basement with a recreation room, central air conditioning, one to three fireplaces and a garage ranging in size from 720 to 732 square feet of building area. The comparables sold from June 2017 to August 2018 for prices ranging from \$600,000 to \$670,000 or from \$125.94 to \$142.31 per square foot of living area, including land. Based on this evidence, the appellant 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 of \$218,042. The subject's assessment reflects a market value of \$662,943 or \$145.93 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 with the same assessment neighborhood code as the subject and located from .20 to 1.65 miles from the subject. The comparables have sites ranging in size from 66,650 to 155,480 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction that were built from 1991 to 2006. The dwellings range in size from 4,284 to 5,392 square feet of living area. The comparables have basements, with four having a recreation room and one being a walkout. Each comparable includes central air conditioning, one to three fireplaces, and an attached garage ranging in size from 720 to 1,091 square feet of building area. The comparables sold from January 2018 to November 2019 for prices ranging from \$719,000 to \$825,000 or from \$146.62 to \$180.91 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 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 nine suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #3 as their 2017 sale dates are less proximate in time to the January 1, 2019, assessment date than the other sales in the record. The Board also gives less weight to board of review comparables #1 and #3 which are located over 1.50 miles from the subject.

The Board finds the best evidence of the subject's market value to be the parties' remaining comparables which sold proximate in time the assessment date at issue and overall are more similar to the subject in location, dwelling size, age, and features. However, each comparable has a larger site size than the subject that requires a downward adjustment to make it more equivalent to the subject. Nevertheless, these comparables sold from March 2018 to November 2019 for prices ranging from \$600,000 to \$775,000 or from \$133.07 to \$180.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$662,943 or \$145.93 per

square foot of living area, including land, which is within the range established by the best comparables in the record. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

May 17, 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

Joseph Susai, 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