



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

APPELLANT: Joshua Gordon
DOCKET NO.: 19-07432.001-R-1
PARCEL NO.: 11-17-112-015

The parties of record before the Property Tax Appeal Board are Joshua Gordon, 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: \$58,637
IMPR.: \$119,858
TOTAL: \$178,495

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 3,146 square feet of living area.¹ The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 576 square foot garage. The property has a 13,281 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted two separate grid analyses with information on four comparable sales.² The

¹ The Board finds the best description of the subject's dwelling size is found in the property record card provided by the board of review, which contained a schematic diagram and dimensions of the subject dwelling.

² The Board finds the appellant's two grid analyses have conflicting data regarding the dwelling size of each of the four comparables. The Board finds the best description of the appellant's four comparables is found in the grid

comparables have the same assessment neighborhood code as the subject and are located within .22 of a mile from the subject property. The comparables have sites that range in size from 11,111 to 13,189 square feet of land area and are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,756 to 3,756 square feet of living area. The dwellings were built in 1987 or 1988 with comparable #3 having a reported effective age of 1992. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 495 to 846 square feet of building area. The properties sold from January 2018 to March 2019 for prices ranging from \$430,000 to \$638,000 or from \$145.90 to \$169.91 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$166,593, which would reflect a market value of \$499,829 or \$158.88 per square foot of living area, including land, when using 3,146 square feet of living area and the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,495. The subject's assessment reflects a market value of \$542,703 or \$172.51 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 four comparable sales with the same assessment neighborhood code as the subject and located within .14 of a mile from the subject property. The comparables have sites that range in size from 9,870 to 17,060 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,970 to 3,390 square feet of living area. The dwellings were built in 1987 or 1988. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 483 to 624 square feet of building area. The properties sold from May to July 2019 for prices ranging from \$539,000 to \$653,500 or from \$163.72 to \$210.87 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 a total of eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #3 and #4 due to their larger dwelling sizes when compared to the subject.

analysis labeled "Comparable Property Assessment Information Form – Libertyville Township" presented by the appellant which includes photographs and schematic diagrams with the dimensions of each comparable dwelling.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, design, age and most features. These properties sold from May 2018 to July 2019 for prices ranging from \$430,000 to \$653,500 or from \$145.90 to \$210.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$542,703 or \$172.51 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Therefore, based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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:

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

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