



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

APPELLANT: Todd Freedman  
DOCKET NO.: 19-07443.001-R-1  
PARCEL NO.: 11-32-107-001

The parties of record before the Property Tax Appeal Board are Todd Freedman, 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:** \$48,632  
**IMPR.:** \$143,016  
**TOTAL:** \$191,648

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 is improved with a two-story dwelling of brick exterior construction containing 3,676 square feet of living area. The dwelling was built in 1999. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 649 square feet of building area. The property has a site with approximately 13,160 square feet of land area and is located in Vernon Hills, Libertyville 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 two-story dwellings of brick and frame construction ranging in size from 3,163 to 3,701 square feet of living area. The dwellings were built in 1999 or 2002. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 440 to 649 square feet of building area. These properties have sites ranging in size from 9,766 to 10,546

square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .09 to .33 of one mile from the subject property. These comparables sold from February 2018 to May 2019 for prices ranging from \$472,500 to \$511,000 or from \$138.07 to \$150.90 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$179,480.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,648. The subject's assessment reflects a market value of \$582,694 or \$158.51 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 three comparable sales improved with two-story dwellings of brick exterior construction ranging in size from 3,219 to 3,666 square feet of living area. The dwellings were built in 1998 or 1999. Each comparable has a full unfinished basement, one or two fireplaces, and an attached garage with either 440 or 649 square feet of building area. Two comparables have central air conditioning. These properties have sites ranging in size from 9,560 to 13,090 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .11 to .28 of one mile from the subject property. These comparables sold from June 2018 to April 2019 for prices ranging from \$545,000 to \$650,000 or from \$169.31 to \$179.18 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 parties submitted information on seven comparables to support their respective positions. The comparables are relatively similar to the subject in location, land area, dwelling size, age and features with the exception that board of review comparable #2 has no central air conditioning, unlike the subject property, suggesting an upward adjustment to this comparable would be appropriate. These comparables sold for prices ranging from \$472,500 to \$650,000 or from \$138.07 to \$179.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$582,694 or \$158.51 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is reflective of the subject's fair cash value and a reduction in the subject's assessment is not 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:

April 19, 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

Todd Freedman, 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