



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

APPELLANT: Robert Greenberg
DOCKET NO.: 19-07581.001-R-1
PARCEL NO.: 15-22-206-010

The parties of record before the Property Tax Appeal Board are Robert Greenberg, 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: \$40,248
IMPR.: \$137,833
TOTAL: \$178,081

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 part one-story and part two-story dwelling¹ of brick exterior construction with 3,518 square feet of living area. The dwelling was constructed in 1993 and is approximately 26 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 400 square foot garage. The property has an approximately 10,018 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

¹ The parties differ regarding the subject's design. The appellant reported in the Section V grid analysis that the subject is a one-story home whereas the board of review reported in its grid analysis that the subject is a two-story home. The subject's property record card presented by the board of review describes the subject as a one-story home but includes a sketch showing living area on a partial second floor of the subject home. Thus, the Board finds that the subject is a part one-story and part two-story home.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables are located within 0.31 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 7,405 to 16,552 square feet of land area and are improved with part one-story and part two-story homes² of brick exterior construction ranging in size from 3,208 to 3,502 square feet of living area. The dwellings range in age from 24 to 26 years old. Each home has a concrete slab foundation, central air conditioning, one or two fireplaces, and a garage ranging in size from 400 to 441 square feet of building area. The comparables sold from June 2018 to February 2019 for prices ranging from \$360,000 to \$500,000 or from \$112.22 to \$147.36 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$151,137 which would reflect a market value of \$453,456 or \$128.90 per square foot of living area, including land, at 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 \$178,081. The subject's assessment reflects a market value of \$541,444 or \$153.91 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 where comparables #3 and #4 are the same properties as the appellant's comparables #2 and #3, respectively, and are described above. Comparables #1 and #2 are located within 0.35 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels have either 8,276 or 9,148 square feet of land area and are improved with two-story homes of brick and frame exterior construction with either 3,213 or 3,268 square feet of living area. The dwellings were built in 1994 or 1995. Each home has a concrete slab foundation, central air conditioning, one or two fireplaces, and a garage with either 441 or 480 square feet of building area. These two comparables sold in April and October 2018 for prices of \$515,000 and \$510,000 or for \$157.59 and \$158.73 per square foot of living area, including land, respectively. 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

² The appellant's comparable #2 is a common comparable with the board of review. The appellant reported this property is a one-story home in the Section V grid analysis whereas the board of review reported this property is a two-story home in its grid analysis. A photograph of this property presented by the appellant clearly shows living area on a partial second floor of the dwelling. Moreover, the sketches of the appellant's comparables presented by the appellant depict part one-story and part two-story homes. Thus, the Board finds the appellant's comparables are part one-story and part two-story homes.

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 five comparable sales, with two common comparables, for the Board's consideration, which are similar to the subject in dwelling size, age, location, and most features. The comparables sold from April 2018 to February 2019 for prices ranging from \$360,000 to \$515,000 or from \$112.22 to \$158.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$453,456 or \$128.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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:

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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