



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

APPELLANT: Alfred Little
DOCKET NO.: 19-08674.001-R-1
PARCEL NO.: 02-05-407-055

The parties of record before the Property Tax Appeal Board are Alfred Little, 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: \$5,173
IMPR.: \$52,379
TOTAL: \$57,552

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 split-level dwelling of wood siding exterior construction with 1,116 square feet of living area. The dwelling was constructed in 1979 and is approximately 40 years old. Features of the home include a lower level, a basement with finished area,¹ central air conditioning, a fireplace, and a 480 square foot garage. The property has an approximately 8,485 square foot site and is located in Antioch, Antioch Township, Lake County.

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 from

¹ The parties differ regarding the subject's basement finish. The appellant's grid analysis describes the subject as having a basement with 518 square feet of finished area whereas the subject's property record card presented by the board of review describes the subject as having an unfinished basement. The Board finds the best evidence of the subject's basement finish is found in the grid analysis presented by the appellant.

0.04 to 0.41 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 7,775 to 8.454 square feet of land area and are improved with split-level homes of wood siding exterior constructing ranging in size from 1,100 to 1,144 square feet of living area. The dwellings are either 42 or 44 years old. Each home has a lower level and a basement with finished area. Two homes each have central air conditioning and two homes each have a garage with either 264 or 528 square feet of building area. The comparables sold from April 2016 to May 2019 for prices ranging from \$145,000 to \$159,900 or from \$128.06 to \$143.54 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$50,024 which would reflect a market value of \$150,087 or \$134.49 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 \$57,552. The subject's assessment reflects a market value of \$174,983 or \$156.80 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. The comparables are located from 0.05 to 0.18 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with split-level homes of wood siding exterior construction ranging in size from 982 to 1,203 square feet of living area. The board of review did not report the lot sizes of the comparables but disclosed that each comparable has a land market value and land assessment identical to the subject, based on which the Board finds that these comparables are similar to the subject in lot size. The comparables were built from 1972 to 1982 with comparables #3 and #5 having effective ages of 1994 and 1998, respectively. Each home has a lower level and a garage ranging in size from 484 to 576 square feet of building area. Three homes have central air conditioning and one home has a fireplace. The comparables sold from June 2018 to May 2020 for prices ranging from \$185,000 to \$213,700 or from \$171.93 to \$192.73 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 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 and the board of review's comparable #2, which sold less proximate in time to the January 1, 2019 assessment date. The Board gives

less weight to the board of review's comparables #3 and #5, due to their significantly newer effective ages than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #1 and #4, which are relatively similar to the subject in dwelling size, age, location, and features, although two of these comparables each lack a basement with finished area which the subject features. These most similar comparables sold from June 2018 to October 2019 for prices ranging from \$159,900 to \$213,700 or from \$143.54 to \$190.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$174,983 or \$156.80 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 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:

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

Alfred Little, 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