



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

APPELLANT: Scott Burkhalter
DOCKET NO.: 19-08699.001-R-1
PARCEL NO.: 10-34-302-023

The parties of record before the Property Tax Appeal Board are Scott Burkhalter, 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: \$40,295
IMPR.: \$202,721
TOTAL: \$243,016

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 brick and stone exterior construction with 4,704 square feet of living area.¹ The dwelling was constructed in 2015 and is approximately 4 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 1,156 square foot attached garage. The property has a 41,003 square foot site and is located in Hawthorn Woods, Fremont Township, Lake County.

¹ The parties dispute the subject's dwelling size. The Board finds the subject has 4,704 square feet of living area as described in the subject's property record card presented by the board of review, which is the only substantive evidence of dwelling size in the record. The schematic drawing contained in the subject's property record card depicts a portion of the second floor as a 3/4-story rather than a full story and may erroneously include cathedral ceiling area of the home.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables are located from 0.08 to 0.23 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 39,212 to 48,469 square feet of land area and are improved with two-story homes of brick, stone, or wood siding exterior construction ranging in size from 3,599 to 4,211 square feet of living area. The dwellings are either 1 or 2 years old. Each home has an unfinished basement and central air conditioning. Three homes each have a fireplace and three comparables each have an attached garage ranging in size from 640 to 839 square feet of building area. The appellant reported that comparable #2 has an attached garage, but did not report the size of such garage. The comparables sold from March to August 2018 for prices ranging from \$520,000 to \$622,975 or from \$139.56 to \$147.94 per square foot of living area, including land.

Based upon this evidence, the appellant requested a reduction in the subject's assessment to \$210,734, which would reflect a market value of \$632,265 or \$134.41 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 \$243,016. The subject's assessment reflects a market value of \$738,875 or \$157.07 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. The comparables are located from 0.10 to 0.20 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 40,000 to 40,190 square feet of land area and are improved with two-story homes of wood siding and stone exterior construction ranging in size from 3,786 to 4,238 square feet of living area. The dwellings were built in 2015 or 2018. Each home has an unfinished basement, central air conditioning, a fireplace, and an attached garage ranging in size from 748 to 935 square feet of building area. The comparables sold from November 2018 to January 2019 for prices ranging from \$666,216 to \$725,000 or from \$164.07 to \$175.97 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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and the board of review's comparable #3, which are much smaller homes than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #3 and the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, lot size, age, location, and most features. These most similar comparables sold from March 2018 to January 2019 for prices ranging from \$554,900 to \$725,000 or from \$139.56 to \$171.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$738,875 or \$157.07 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis, which appears to be justified given the subject's larger dwelling size and larger garage size than the best comparables. 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: June 21, 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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