



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

APPELLANT: Paul Delfeld
DOCKET NO.: 19-08718.001-R-1
PARCEL NO.: 07-08-304-003

The parties of record before the Property Tax Appeal Board are Paul Delfeld, 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: \$24,007
IMPR.: \$115,285
TOTAL: \$139,292

Subject only to the State multiplier as applicable.

Findings of Fact

The subject property consists of a 2-story dwelling of wood siding exterior construction with 2,916 square feet of living area. The dwelling was constructed in 1989 and is approximately 30 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 780 square foot garage. The property has an approximately 25,850 square foot site and is located in Gurnee, Warren 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 located within the same assessment neighborhood code as the subject and within 0.37 of a mile from the subject property. The parcels range in size from 33,480 to 35,427 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,845 to 3,364 square feet of living area. The dwellings range in age from 27 to 31 years old. Each comparable has a basement, two of which have finished area. Each of the comparables has central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 850 square feet of building area. The properties sold from July 2017 to January 2019 for prices ranging from \$335,000 to \$361,000 or from \$107.31 to \$120.98 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$112,116, which would reflect a market value of \$336,382 or \$115.36 per square foot of living area, including land, when using 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 \$139,292. The subject's assessment reflects a market value of \$423,509 or \$145.24 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 located within the same assessment neighborhood code as the subject and within 0.27 of a mile from the subject property. The parcels range in size from 25,020 to 47,470 square feet of land area and are improved with either 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 2,615 to 3,053 square feet of living area. The dwellings were built from 1989 to 1994. Each comparable has a basement, three of which have finished area. Each of the comparables has central air conditioning, one fireplace and a garage ranging in size from 651 to 768 square feet of building area. The properties sold from May 2018 to July 2019 for prices ranging from \$395,000 and \$531,450 or from \$140.85 to \$184.53 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 parties submitted seven comparables for the Board's consideration. The appellant's comparables #2 and #3 along with the board of review comparables #1 through #3 all have finished basements, an amenity that the subject lacks which would necessitate downward adjustments to make these properties more similar to the subject. The appellant's comparable #1 has a larger parcel size than the subject and the board of review comparable #4 is somewhat smaller in dwelling size when compared to the subject. Nevertheless, the Board finds that all of the comparables sold from July 2017 to July 2019 for prices ranging from \$335,000 to \$531,450 or from \$107.31 to \$184.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$423,509 or \$145.24 per square foot of living area, including land, which falls within the range established by the comparable sales in the record both in terms of overall market value and on a price per square foot basis. 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

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: February 21, 2023



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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