



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

APPELLANT: Thomas Woidat
DOCKET NO.: 19-08736.001-R-1
PARCEL NO.: 12-20-210-017

The parties of record before the Property Tax Appeal Board are Thomas Woidat, 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: \$80,459
IMPR.: \$107,546
TOTAL: \$188,005

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 wood siding exterior construction with 2,474 square feet of living area. The dwelling was constructed in 1969 and is approximately 50 years old. Features of the home include a basement with 990 square feet of finished area, central air conditioning, a fireplace, and a garage containing 528 square feet of building area. The property has an approximately 11,100 square foot site and is located in Lake Bluff, Shields 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. The comparables are located in the same neighborhood code as the subject property and are 51 to 57 years old. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,208 to 2,925 square feet of living area. Each dwelling has central air conditioning and a garage

ranging in size from 420 to 552 square feet of building area. Each comparable has a basement with comparable #4 having 613 square feet of finished area. Comparables #3 and #4 each have a fireplace. The parcels range in size from 10,497 to 12,980 square feet of land area. The comparables sold from April 2017 to April 2019 for prices ranging from \$456,000 to \$633,500 or from \$206.52 to \$216.58 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$175,330.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,005. The subject's assessment reflects a market value of \$571,618 or \$231.05 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 that are located in the same neighborhood code as the subject property. Comparable #5 is the same as appellant's comparable #3. The comparables consist of two-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,392 to 2,790 square feet of living area. The dwellings were built from 1961 to 1975 with comparables #2 and #3 having effective ages of 1967 and 1973, respectively. Each dwelling has central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 484 square feet of building area. Each comparable has a basement with comparables #1 through #3 having 275 to 913 square feet of finished area. The parcels range in size from 10,400 to 11,290 square feet of land area. The comparables sold from January 2018 to June 2020 for prices ranging from \$536,000 to \$730,000 or from \$220.43 to \$301.90 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 a total of eight comparable sales, one of which was common to the parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #3 along with board of review comparables #4 and #5, one of which is a common property, due to their lack of finished basements and/or more remote sale dates for valuation as of January 1, 2019.

The Board finds the best evidence of market value to be appellant's comparable sale #4 along with board of review comparable sales #1 through #4. The Board finds these comparables to be more similar to the subject in dwelling size, age, and features. These most similar comparables sold for prices ranging from \$615,000 to \$730,000 or from \$216.58 to \$301.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$571,618 or

\$231.05 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on an overall basis and within that range on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences, 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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