



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

APPELLANT: Peter Johnson
DOCKET NO.: 19-08744.001-R-1
PARCEL NO.: 07-18-402-002

The parties of record before the Property Tax Appeal Board are Peter Johnson, 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: \$24,908
IMPR.: \$132,410
TOTAL: \$157,318

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 wood siding exterior construction with 3,600 square feet of living area. The dwelling was constructed in 2003 and is 16 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an 866 square foot garage. The property has a 13,068 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 four comparable sales located within .58 miles from the subject. The comparables have sites ranging in size from 10,454 to 16,117 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 3,156 to 3,989 square feet of living area. The dwellings are 17 to 25 years old. Each comparable has a basement with two having finished area, central air conditioning, one fireplace

and a garage ranging in size from 440 to 782 square feet of building area. The comparables sold from October 2018 to April 2019 for prices ranging from \$300,000 to \$495,000 or from \$95.06 to \$124.09 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,318. The subject's assessment reflects a market value of \$478,316 or \$132.87 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 .43 miles from the subject. Board of review comparables #1 and #2 were duplicates of appellant's comparables #4 and #2, respectively. The comparables have sites ranging in size from 10,450 to 16,530 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built from 1995 to 2002. The dwellings range in size from 3,051 to 3,989 square feet of living area. Each comparable has a basement and one is finished with a recreation room.¹ Other features include central air conditioning, one fireplace and a garage ranging in size from 686 to 754 square feet of building area. The comparables sold from March 2018 to August 2019 for prices ranging from \$467,500 to \$495,000 or from \$124.04 to \$154.70 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 six suggested comparable sales for the Board's consideration as two comparables were common to both parties. The Board finds the comparables are relatively similar to the subject in location, site size, age, dwelling size and features with the exception one comparable has a basement with finished area. The comparables sold from March 2018 to August 2019 for prices ranging from \$300,000 to \$495,000 or from \$95.06 to \$154.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$478,316 or \$132.87 per square foot of living area, including land, which falls within the range established by the comparable sales in the record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

¹ The board of review reported on its grid analysis that comparable #1 which is appellant's comparable #4 has an unfinished basement. This differs from the appellant's evidence which reported 1,323 square feet of finished basement area. However, the appellant did not refute the board of review's assertion that the basement was unfinished or supply any evidence to support that the basement contained finished area.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Peter Johnson, 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