



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

APPELLANT: Thanh and Cam Mac
DOCKET NO.: 19-08745.001-R-1
PARCEL NO.: 07-08-202-011

The parties of record before the Property Tax Appeal Board are Thanh and Cam Mac, the appellants, 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: \$52,638
IMPR.: \$154,008
TOTAL: \$206,646

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 exterior construction with 5,090 square feet of living area. The dwelling was constructed in 1987 and is 32 years old. Features of the home include a basement that is finished with a recreation room, central air conditioning, two fireplaces and a garage with 1,014 square feet of building area. The property has a 221,864 square foot site and is located in Wadsworth, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located from .21 to 1.42 miles from the subject. The comparables have sites ranging in size from 200,280 to 248,000 and are improved with two-story dwellings of brick or wood siding exterior construction that are 23 to 32 years old. The comparables range in size from 3,669 to 5,888 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a

garage ranging in size from 660 to 1,104 square feet of building area. The comparables sold from August 2018 to January 2019 for prices ranging from \$350,000 to \$519,000 or from \$64.52 to \$117.47 per square foot of living area, including land. Based on this evidence, the appellants 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 \$206,646. The subject's assessment reflects a market value of \$628,294 or \$123.44 per square foot of living area, land included, when applying 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 of the subject property the board of review submitted information on three comparable sales located within .83 miles from the subject property. The comparables have sites ranging in size from 81,070 to 132,990 square feet of land area and are improved with one-story or two-story dwellings of wood siding or brick exterior construction ranging in size from 4,629 to 4,913 square feet of living area. The comparables were constructed in either 1990 or 1998. Each comparable has a basement that is finished with a recreation room, central air conditioning, three or four fireplaces, and a garage ranging in size from 884 to 1,330 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from May 2018 to July 2019 for prices ranging from \$648,000 to \$735,000 or from \$139.99 to \$151.13 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 appellants contend 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 appellants 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. The Board gives less weight to the appellants' comparables which have unfinished basements, a significantly smaller dwelling size and/or distant location when compared to the subject. Furthermore, appellants' comparable #3 appears to be an outlier as it sold significantly less than the other sales in the record. The Board gives less weight to board of review comparable #1 which is a dissimilar one-story dwelling with an inground swimming pool when compared to the subject.

The Board finds the best evidence of the subject's market value to be board of review comparable sales #2 and #3. These comparables overall are more similar to the subject in location, age, dwelling size and most features. However, both comparables have smaller sites which suggests upward adjustments to make them more equivalent to the subject. These properties sold in May and October 2018 for prices of \$648,000 and \$715,000 or \$139.99 and \$151.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$628,294 or \$123.44 per square foot of living area, land included, which falls below the

two best comparable sales in the record on overall value and price per square foot. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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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