



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

APPELLANT: Mark Palmer
DOCKET NO.: 20-00207.001-R-1
PARCEL NO.: 04-16-408-011

The parties of record before the Property Tax Appeal Board are Mark Palmer, 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: \$5,385
IMPR.: \$35,758
TOTAL: \$41,143

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 2020 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 one-story dwelling of wood siding exterior construction with 1,232 square feet of living area.¹ The dwelling was constructed in 1973 and is 47 years old. Features of the home include an unfinished basement, central air conditioning and a fireplace. The property has an 8,180 square foot site and is located in Zion, Zion 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 .67 miles from the subject. The comparables have sites ranging in size from 8,224 to 19,793 square feet of land area and are improved with one-story dwellings of wood siding, aluminum siding or brick exterior construction. The dwellings are 28 to 64 years old and range in size from 1,247 to 1,784 square

¹ The Board finds the best description of the subject property was the subject's property record card submitted by the board of review which indicated the subject has a fireplace.

feet of living area. The appellant reported each comparable has an unfinished basement, central air conditioning and an attached or a detached garage. The comparables sold from May 2018 to November 2019 for prices ranging from \$85,000 to \$152,000 or from \$53.09 to \$93.83 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 \$41,143. The subject's assessment reflects a market value of \$123,590 or \$100.32 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 located from .56 to 1.05 miles from the subject. The comparables have sites ranging in size from 7,100 to 13,800 square feet of land area and are improved with one-story dwellings of wood siding exterior construction that were built from 1967 to 1978. The dwellings have either 1,064 or 1,120 square feet of living area. Each comparable has an unfinished basement and an attached or a detached garage ranging in size from 396 to 1,008 square feet of building area. Three comparables have central air conditioning. These comparables sold from March 2019 to September 2020 for prices ranging from \$129,900 to \$155,000 or from \$122.09 to \$145.68 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 eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 which have significantly larger dwelling sizes when compared to the subject. Furthermore, comparables #2 and #4 sold in 2018, less proximate in time to the January 1, 2020 assessment date than the other sales in the record. The Board also gives less weight to board of review comparable #4 due to its location being over 1 mile and less proximate to the subject as the other sales in the record.

The Board finds the best evidence of the subject's market value to be the parties' remaining comparables which overall are more similar to the subject in location, age, dwelling size and some features. However, each comparable has a garage unlike the subject suggesting a downward adjustment to make them more equivalent to the subject. These comparables sold from September 2019 to September 2020 for prices ranging from \$105,000 to \$155,000 or from \$84.20 to \$145.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$123,590 or \$100.32 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence

and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and 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:

August 23, 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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