



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

APPELLANT: Bradford Swanson
DOCKET NO.: 20-00807.001-R-1
PARCEL NO.: 13-35-210-001

The parties of record before the Property Tax Appeal Board are Bradford Swanson, 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 ***a reduction*** 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: \$32,902
IMPR.: \$63,526
TOTAL: \$96,428

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 1-story ranch-style dwelling of aluminum-siding exterior with 1,482 square feet of living area. The dwelling was constructed in 1958 and is approximately 61 years old. Features of the home include a full basement with a 1,250 square foot recreation room, central air conditioning, a fireplace, an attached garage containing 497 square feet of building area, and another 280 square foot detached garage.¹ The property has an approximately 13,630 square foot site and is located in Barrington, Cuba 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 .26 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 14,265 to 16,391 square feet of land area and are improved with

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review.

1-story ranch-style dwellings with wood-siding exterior construction that range in size from 1,332 to 2,322 square feet of living area. The dwellings are either 64 or 70 years old. Each comparable has a full basement with two being partially finished. Each dwelling also has central air conditioning, a fireplace, and an attached or a detached garage ranging in size from 315 to 525 square feet of building area. The comparables sold from June to December 2019 for prices ranging from \$248,000 to \$452,000 or from \$186.19 to \$204.71 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$96,428 to reflect an approximate market value of \$289,313 or \$195.22 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,051. The subject's assessment reflects a market value of \$363,626 or \$245.36 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 three comparable sales located within .71 of a mile from the subject property where comparable #2 is the only property within the same assessment neighborhood code as the subject. The comparables have parcels ranging in size from 5,130 to 10,570 square feet of land area and are improved with 1-story ranch-style dwellings with vinyl-siding, brick, or wood-siding exteriors that range in size from 1,250 to 1,506 square feet of living area. The dwellings were built in 1948 or 1955 with comparables #2 and #3 having effective ages of 1961 and 1964, respectively. Each dwelling has a basement with one being partially finished. Each home also has central air conditioning, and two comparables each have a fireplace and a garage containing either 271 or 280 square feet of building area. Comparable #2 also features an inground swimming pool and a metal utility building. The comparables sold from April 2019 to October 2020 for prices ranging from \$317,000 to \$394,000 or from \$241.80 to \$292.00 per square foot of living area, including land. The board of review also submitted property record card for the subject. Based on this evidence, the board of review requested the assessment be sustained.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of six comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #3 based on its substantially larger dwelling size relative to the subject, as well as dissimilar unfinished basement. Additionally, appellant's comparable #3 appears to be an outlier based on its considerably higher sale price relative to the parties' remaining comparables in the record. The Board gave less weight to board of review comparables #1 and #3 based on their substantially smaller sites relative to the subject's site, unfinished basements unlike the subject's 1,250-square

foot recreation room, and their locations outside of the subject's assessment neighborhood code. Finally, the Board gave reduced weight to board of review comparable #2 due to lack of a garage which is a feature of the subject property, and an inground swimming pool which the subject lacks.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 which are most similar to the subject in location, land area, dwelling size, age, and most features. However, these two comparables lack an extra garage which is a feature of the subject, and each one has a smaller finished basement area compared to the subject's recreation room suggesting that upward adjustments are needed to these comparables in order to make them more equivalent to the subject. These two best comparables in the record sold in June and August 2019 for prices of \$282,500 and \$248,000 or for \$204.71 and \$186.19 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$363,626 or \$245.36 per square foot of living area, including land, which is higher than the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is excessive and a reduction commensurate with the appellant's request is appropriate.

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:

May 17, 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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