



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

APPELLANT: Gary Frey
DOCKET NO.: 20-02034.001-R-1
PARCEL NO.: 16-34-202-035

The parties of record before the Property Tax Appeal Board are Gary Frey, 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: \$44,817
IMPR.: \$73,419
TOTAL: \$118,236

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 tri-level dwelling of brick exterior construction with 1,250 square feet of living area. The dwelling was constructed in 1976 and is approximately 44 years old. Features of the home include a finished lower level, central air conditioning, a fireplace, and a garage containing 462 square feet of building area. The property has an approximately 8,680 square foot site and is located in Highland Park, Moraine 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 in the same neighborhood code as the subject property. The comparables consist of tri-level dwellings of brick exterior construction ranging in size from 1,194 to 1,753 square feet of living area. The homes are 55 to 65 years old. Each dwelling has central air conditioning and a finished lower level. Two comparables each have a fireplace, and three comparables each have a garage ranging in size

from 266 to 528 square feet of building area. The parcels range in size from 5,749 to 14,501 square feet of land area. The comparables sold from December 2018 to March 2020 for prices ranging from \$280,000 to \$395,000 or from \$173.27 to \$234.51 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$89,427.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,236. The subject's assessment reflects a market value of \$355,170 or \$284.14 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 four comparable sales. Two of the comparables are located in the same neighborhood code as the subject property. The comparables consist of tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 1,264 to 1,359 square feet of living area. The dwellings were built from 1954 to 1977, with the older homes having effective ages of 1974 and 1975. Each dwelling has central air conditioning, a finished lower level, and a garage ranging in size from 308 to 780 square feet of building area. Two of the dwellings each have a fireplace and one comparable reportedly has a basement. Comparable #1 has an inground swimming pool. The parcels range in size from 8,620 to 11,230 square feet of land area. The comparables sold from May 2018 to November 2020 for prices ranging from \$365,000 to \$425,000 or from \$288.77 to \$333.33 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #3 due to significant differences in age and dwelling size when compared to the subject, as well as comparable #4 due to its lack of garage when compared to the subject. The Board also gives reduced weight to board of review comparable #1 due to its inground swimming pool and comparable #4 due to its basement, features the subject lacks.

The Board finds the best evidence of market value to be board of review comparables #2 and #3, which are most similar to the subject in dwelling size, age, and features. These most similar comparables sold for prices ranging from \$419,000 to \$425,000 or from \$308.31 to \$333.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$355,170 or \$284.14 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Based on this evidence 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: September 20, 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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