



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

APPELLANT: Marcus Voltz
DOCKET NO.: 20-02042.001-R-1
PARCEL NO.: 16-15-106-002

The parties of record before the Property Tax Appeal Board are Marcus Voltz, 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: \$57,743
IMPR.: \$58,322
TOTAL: \$116,065

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 1.5-story dwelling with wood siding exterior construction containing 1,804 square feet of living area. The dwelling was built in 1947 and is approximately 73 years old. Features of the home include concrete slab foundation, central air conditioning, a fireplace, and an attached garage with 552 square feet of building area. The property has a site of approximately 16,587 square feet 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 within .71 of a mile from the subject and within the same assessment neighborhood code as is assigned to the subject property. The comparables have sites ranging in size from 8,250 to 11,739 square feet of land area and are improved with a 1.5-story, a 1.8-story, or a 2-story dwelling of wood siding or brick exterior

construction that range in size from 1,478 to 2,040 square feet of living area. The dwellings range in age from 44 to 75 years old. Two comparables feature a full unfinished basement; one comparable has concrete slab foundation; and one comparable has a crawl-space foundation. Each comparable has central air conditioning, two comparables each have one fireplace, and three comparables each have a detached garage ranging in size from 330 to 528 square feet of building area. Comparable #2 is confusingly described as having "none/330" for a garage feature. The comparables sold from August to December 2019 for prices ranging from \$260,000 to \$350,000 or from \$153.41 to \$181.41 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$102,572 which would reflect a market value of \$307,747 or \$170.59 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,065. The subject's assessment reflects a market value of \$348,648 or \$193.26 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 located from .59 of a mile to 1.22 miles from the subject with one comparable located within the same assessment neighborhood code as is assigned to the subject property. Three comparables have parcels ranging in size from 11,010 to 15,220 square feet of land area. Comparables #2 inexplicably does not have any information regarding its lot size. The comparables are improved with three, 2-story dwellings and one, 1.75-story dwelling with wood siding, brick, or brick and wood siding exterior construction that range in size from 1,768 to 2,160 square feet of living area. The dwellings were built from 1926 to 1986 with comparable #3 having been built in 1926 and having an effective age of 1959. Two comparables feature basements, one with finished area; one comparable has a crawl-space foundation; and one comparable has a concrete slab foundation. Each home has central air conditioning and an attached or a detached garage ranging in size from 440 to 550 square feet of building area. Three comparables each have a single fireplace. The comparables sold from August 2019 to November 2020 for prices ranging from \$415,000 to \$445,000 or from \$196.76 to \$242.90 per square foot of living area, including land. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted a total of eight comparable sales in support of their respective positions before the Property Tax Appeal Board, none of which are truly similar to the subject in all respects. Nevertheless, after analyzing each of the parties' comparables, the Board

gave less weight to appellant's comparables #1 and #4, along with board of review comparables #3 and #4 based on having full basements, dissimilar to the subject's concrete slab foundation. The Board gave less weight to board of review comparable #2 based on its location outside of the subject's assessment neighborhood code and a lack of any information with respect to the site size. Finally, the Board gave less weight to appellant's comparable #3 based on its dwelling size being approximately 20% smaller than that of the subject dwelling. The Board finds the best evidence of market value to be appellant's comparable #2 (despite ambiguous information regarding its garage) and board of review comparable #1. These three comparables are most similar to the subject in location, foundation, age, and some features. However, appellant's comparable #2 is newer in age relative to the subject but may lack a garage, a feature of the subject property, suggesting both downward and upward adjustments are appropriate in order to make it more equivalent to the subject property. These two best comparables in the record sold in November and December 2019 for prices of \$422,000 and \$350,000 or for \$210.89 and \$171.57 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$348,648 or \$193.26 per square foot of living area, including land, which is below the two best comparable sales in this record on an overall value basis and bracketed by the two aforementioned comparables on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction is warranted.

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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