



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

APPELLANT: Michael Clodfelter
DOCKET NO.: 20-02372.001-R-1
PARCEL NO.: 14-33-304-002

The parties of record before the Property Tax Appeal Board are Michael Clodfelter, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$42,589
IMPR.: \$157,151
TOTAL: \$199,740

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 two-story dwelling of brick exterior construction with 3,324 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 704 square foot garage. The property has a 42,053 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that are located in the same assessment neighborhood as the subject and within .39 of a mile from the subject property. The comparables have sites that range in size from 33,846 to 56,063 square feet of land area that are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,134 to 3,568 square feet of living area. The dwellings were built from 1986 to 1993. Each comparable has an unfinished basement, central air conditioning, fireplace and a garage ranging

in size from 630 to 868 square feet of building area. The comparables sold from February to November 2019 for prices ranging from \$480,000 to \$530,000 or from \$145.18 to \$159.34 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment reduction to \$171,143 which would reflect a market value of \$513,480 or \$154.48 per square foot of living area, including land, when using 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 \$213,191. The subject's assessment reflects a market value of \$640,406 or \$192.66 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 that are located in the same assessment neighborhood as the subject and from .33 to 2.12 miles from the subject property. The comparables have sites that range in size from 39,017 to 40,075 square feet of land area that are improved with two-story dwellings of frame exterior construction ranging in size from 2,958 to 3,612 square feet of living area. The dwellings were built from 1978 to 2014, with comparable #5 having a reported effective age of 1980. The comparables each have an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 638 to 858 square feet of building area. Comparable #5 has an inground swimming pool. The comparables sold from January 2019 to October 2020 for prices ranging from \$575,000 to \$785,000 or from \$193.13 to \$217.33 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended all of the board of review's comparable sales are not comparable to the subject, as comparable sale #1 is located over one mile from the subject, is 24 years newer and has two additional full baths; comparable sales #2 and #3 are located over two miles from the subject and are 10% smaller; comparable sale #4 is 11% smaller; and comparable #5 is 12 years older and has two additional full baths. In a rebuttal grid analysis, counsel asserted that the appellant's comparable sales #1 through #4 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 record contains a total of ten suggested comparable sales for the Boards consideration. The Board has given reduced weight to board of review comparables #1, #2 and #3 due to their distant locations being more than one mile away. The Board has also given reduced weight to board of review comparable #5 as it has an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparables and board of review comparable #4, which are relatively similar to the subject in location, dwelling size, design, age and features. The comparables sold from February 2019 to July 2020 for prices of \$480,000 to \$575,000 or from \$145.18 to \$194.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$640,406 or \$192.66 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record in terms of overall market value, but within the range on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is 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:

October 18, 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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