



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

APPELLANT: Blair Waite  
DOCKET NO.: 20-02901.001-R-1  
PARCEL NO.: 12-20-407-002

The parties of record before the Property Tax Appeal Board are Blair Waite, 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:** \$91,540  
**IMPR.:** \$86,777  
**TOTAL:** \$178,317

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 is improved with a two-story dwelling of brick exterior construction containing 2,274 square feet of living area. The dwelling was built in 1962 and is approximately 58 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and an attached garage with 441 square feet of building area. The property has a site with approximately 12,780 square feet of land area located in Lake Bluff, Shields 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 improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,502 to 2,542 square feet of living area. The homes are 52 or 53 years old. Each property has a full or partial basement with one having finished area, central air conditioning, one or two fireplaces and an attached garage

ranging in size from 440 to 576 square feet of building area. The comparables have sites ranging in size from 10,497 to 14,374 square feet of land area and are located from approximately .14 to .50 of one mile from the subject property. The sales occurred from April 2019 and April 2020 for prices ranging from \$441,000 to \$536,000 or from \$176.05 to \$214.23 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$148,795.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,317. The subject's total assessment reflects a market value of \$535,647 or \$235.55 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 improved with 1.75-story or 2-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 1,934 to 2,599 square feet of living area. The homes were built from 1948 to 1975 with comparables #3 and #5 having effective construction dates of 1969 and 1973. Four comparables have a full basement with one having finished area. Each comparable has central air conditioning and an attached or detached garage ranging in size from 294 to 598 square feet of building area. Four comparables have one or two fireplaces. These properties have sites ranging in size from 6,250 to 12,000 square feet of land area. Two comparables have the same assessment neighborhood code as the subject and the comparables are located from approximately .13 to 1.15 miles from the subject property. The sales occurred from January 2019 to November 2020 for prices of \$577,500 or \$680,000 or from \$233.17 to \$326.98 per square foot of living area, including land.

### **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 information on eight comparable sales submitted by the parties to support their respective positions. The Board gives less weight to board of review comparables #3 through #5 due to differences from the subject property in location, style, and/or foundation. The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sales #1 and #2. Both appellant's comparable #2 and board of review comparable #1 have finished basement area while the subject has an unfinished basement suggesting each would require a downward adjustment for this attribute. Board of review comparable #2 is approximately 13 years newer than the subject suggesting this comparable would require a downward adjustment for its superior age relative to the subject dwelling. These comparables sold for prices ranging from \$441,000 to \$606,000 or from \$176.05 to \$241.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$535,647 or \$235.55 per square foot of living area, including land, which is within the range

established by the best comparable sales in this record and is supported even after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the property as established by the board of review is correct 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:

November 22, 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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COUNTY

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