



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

APPELLANT: George Day  
DOCKET NO.: 20-02906.001-R-1  
PARCEL NO.: 12-33-406-009

The parties of record before the Property Tax Appeal Board are George Day, 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:** \$108,031  
**IMPR.:** \$53,619  
**TOTAL:** \$161,650

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 of wood siding exterior construction with 1,403 square feet of living area. The dwelling was constructed in 1920 and is approximately 100 years old. Features of the home include a basement and a garage containing 576 square feet of building area. The property has an approximately 13,580 square foot site and is located in Lake Forest, Shields 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. The comparables are located in the same neighborhood code as the subject property and are 98 to 110 years old. The comparables consist of 1.75 or 2-story dwellings of wood siding exterior construction ranging in size from 1,121 to 1,788 square feet of living area. Each dwelling has a basement with comparable #2 having 117 square feet of finished area. Each comparable has a garage ranging in size from 294

to 528 square feet of building area. Comparable #2 has central air conditioning and comparable #3 has a fireplace. The parcels range in size from 3,706 to 12,379 square feet of land area. The comparables sold from March 2018 to July 2019 for prices ranging from \$230,000 to \$489,000 or from \$205.17 to \$283.87 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$116,998.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,650. The subject's assessment reflects a market value of \$485,581 or \$346.10 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 located in the same neighborhood code as the subject property. The comparables consist of 1.5, 1.75, or 2-story dwellings of wood siding exterior construction ranging in size from 1,257 to 1,583 square feet of living area. The dwellings were built from 1900 to 1925 with comparables #4 and #5 having effective ages of 1932 and 1928, respectively. Each dwelling has a basement with comparable #5 having 526 square feet of finished area. Comparables #1, #4, and #5 have central air conditioning. Comparables #1, #2, and #4 each have a fireplace. Comparables #1, #3, #4, and #5 have a garage ranging in size from 16 to 506 square feet of building area. The parcels range in size from 7,500 to 11,470 square feet of land area. The comparables sold from June 2019 to July 2020 for prices ranging from \$426,000 to \$592,000 or from \$328.45 to \$419.65 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #4 due to differences in age, air conditioning, finished basement when compared to the subject, and/or remote sale dates for valuation as of January 1, 2020. The Board also gives reduced weight to board of review comparables #2 through #5 due to their differences in age, finished basement when compared to the subject, and/or lack of garage.<sup>1</sup>

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sale #1. These most similar comparables sold for prices ranging from \$230,000 to \$592,000 or from \$205.17 to \$373.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$485,581 or \$346.10 per

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<sup>1</sup> The Board notes what appears to be an error in the garage square footage data for board of review comparable #3.

square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and 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: June 21, 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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