



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

APPELLANT: John Fox
DOCKET NO.: 20-02948.001-R-1
PARCEL NO.: 07-26-105-024

The parties of record before the Property Tax Appeal Board are John Fox, 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: \$20,683
IMPR.: \$93,148
TOTAL: \$113,831

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 wood siding exterior construction with 2,539 square feet of living area. The dwelling was constructed in 1989 and is approximately 31 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 462 square foot garage. The property has an approximately 12,450 square foot site and is located in Gurnee, Warren 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 with the same assessment neighborhood code as the subject and located within .23 of a mile from the subject property. The comparables have sites that range in size from 9,696 to 11,194 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior ranging in size from 2,484 to 2,792 square feet of living area. The dwellings are 27 to 31 years old. The comparables

each have a basement, three of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 462 to 704 square feet of building area. The comparables sold from December 2018 to February 2020 for prices ranging from \$272,500 to \$337,500 or from \$108.35 to \$120.88 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$98,957, which would reflect a market value of \$296,901 or \$116.94 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 \$113,831. The subject's assessment reflects a market value of \$341,938 or \$134.67 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 with the same assessment neighborhood code as the subject and located within .36 of a mile from the subject property. The comparables have sites that range in size from 9,670 to 23,520 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,567 to 2,776 square feet of living area. The dwellings were built from 1989 to 1993. The comparables each have a basement, three of which are finished with a recreation room. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 420 to 630 square feet of building area. Comparable #2 has an inground swimming pool and a hot tub. The comparables sold from September 2019 to August 2020 for prices ranging from \$349,900 to \$399,500 or from \$131.48 to \$145.71 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 record contains nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3, as well as board of review comparables #1, #2 and #4 which differ from the subject in that each has a finished basement in contrast to the subject's unfinished basement. Furthermore, board of review #2 has an inground swimming pool, unlike the subject. The Board has also given less weight to the appellant's comparable #4 as the sale occurred in 2018, which is less proximate in time to the assessment date at issue, and thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be board of review comparables #3 and #5, which sold proximate in time to the assessment date at issue and are similar to the subject in

location, dwelling size, design, age and most features. These two comparables sold in August 2020 for prices of \$375,000 and \$380,000 or for \$138.02 and \$145.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$341,938 or \$134.67 per square foot of living area, including land, which falls below the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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: December 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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