



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

APPELLANT: Robert Whitney
DOCKET NO.: 20-03120.001-R-1
PARCEL NO.: 11-21-409-001

The parties of record before the Property Tax Appeal Board are Robert Whitney, 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: \$66,883
IMPR.: \$190,482
TOTAL: \$257,365

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 2-story dwelling with wood siding exterior construction with 3,293 square feet of living area.¹ The dwelling was constructed in 2006 and is approximately 14 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 451 square foot garage. The property has an approximately 9,962 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables with the same assessment neighborhood code as the subject and located within 0.37

¹ The parties differ as to the welling size of the subject dwelling. The board finds the best evidence of the subject dwelling's size to be the property record card presented by the board of review which was not refuted by the appellant.

of a mile from the subject property. The appellant reported that the comparables are improved with 2-story dwellings of wood siding exterior construction that are 13 to 23 years old. The dwellings range in size from 2,684 to 3,560 square feet of living area and are situated on sites that have 8,237 to 10,667 square feet of land area. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 455 to 550 square feet of building area. The comparables sold from March 2018 to May 2020 for prices ranging from \$580,000 to \$800,000 or from \$215.09 to \$224.72 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$240,205 reflecting a market value of \$720,687 or \$218.85 per square foot of living area, land included, 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 \$257,365. The subject's assessment reflects an estimated market value of \$773,100 or \$234.77 per square foot of living area, land included, when applying the 2020 three-year average median level of assessment for Lake County of 33.29%.

In support of the subject's assessment, the board of review submitted information on three comparable sales with the same assessment neighborhood code as the subject property and located within 0.36 of a mile from the subject property. The board of review reported that the comparables are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction that were built from 2006 to 2008. The dwellings range in size from 3,267 to 3,440 square feet of living area. The board of review did not disclose the site sizes for its comparables. Each comparable has an unfinished basement, central air conditioning, three or four fireplaces, and a garage with 528 or 616 square feet of building area. The comparables sold from May 2019 to May 2020 for prices ranging from \$832,500 to \$1,005,000 or from \$242.78 to \$292.15 per square foot of living area, land included. 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 no reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which differ from the subject in dwelling size or has a sale date that is less proximate to the subject's January 1, 2020 valuation date at issue than the other comparables in the record and less likely to reflect the subject's market value for the assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable #3 as well as the board of review comparables which are more similar to the subject in location, design, age, dwelling size, and most features. These comparables sold from May 2019 to May 2020 for

prices ranging from \$800,000 to \$1,005,000 or from \$224.72 to \$292.15 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$773,100 or \$234.77 per square foot of living area, land included, which falls below the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's 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: January 17, 2023



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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