



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

APPELLANT: Elena Edwards  
DOCKET NO.: 20-03168.001-R-1  
PARCEL NO.: 14-02-303-012

The parties of record before the Property Tax Appeal Board are Elena Edwards, 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:** \$32,715  
**IMPR.:** \$119,176  
**TOTAL:** \$151,891

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 of wood siding exterior construction with 2,793 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, one fireplace, and a 779 square foot attached garage. The property has an approximately 43,072 square foot site is located in Hawthorn Woods, Ela 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 with the same neighborhood code as the subject property and located from 0.92 of a mile to 1.67 miles from the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 2,820 to 3,060 square feet and are situated on sites that range in size from 35,849 to 44,901 square feet of land area. The dwellings are from 33 to 42 years old. Each

comparable has an unfinished basement with one being a walkout style, central air conditioning, one or two fireplaces, and a 622 to 800 square foot garage. The properties sold from June 2019 to March 2020 for prices ranging from \$384,000 to \$450,000 or from \$132.28 to \$147.06 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$128,974 reflecting a market value of \$386,961 or \$138.55 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 \$151,891. The subject's assessment reflects an estimated market value of \$456,266 or \$163.36 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 four comparable sales with the same assessment neighborhood code as the subject property and located from 1.18 to 1.62 miles from the subject. The comparables are improved with 1.5-story or 2-story<sup>1</sup> dwellings of brick or wood siding exterior construction that range in size from 2,614 to 2,908 square feet and are situated on sites that range in size from 40,500 to 54,150 square feet of land area. The dwellings were built from 1978 to 1989. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a 572 to 837 square foot garage. The properties sold from January 2019 to July 2020 for prices ranging from \$463,000 to \$514,900 or from \$170.22 to \$187.30 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 a reduction in the subject's assessment is not warranted.

The record contains seven 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 age or has a walkout basement, not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 as well as board of review comparables which are more similar to the subject in age, dwelling size, and most features. These properties sold from January 2019 to July 2020 prices ranging from \$450,000 to \$514,900 or from \$147.06 to \$187.30 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$456,266 or \$163.37 per square foot of living area, land included, which falls within the range established by the best

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<sup>1</sup> Board of review comparable #1 has ground floor area of 1,889 with above ground area of 2,749 square feet suggesting this is a part 2-story dwelling.

comparables 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 a reduction in the subject's assessment is not 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

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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