



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

APPELLANT: Thomas Back  
DOCKET NO.: 20-03592.001-R-1  
PARCEL NO.: 12-20-302-002

The parties of record before the Property Tax Appeal Board are Thomas Back, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. 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:** \$81,750  
**IMPR.:** \$68,747  
**TOTAL:** \$150,497

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 one-story dwelling of wood siding exterior construction with 2,034 square feet of living area. The dwelling was constructed in 1966. Features of the home include a basement that is finished with a recreation room, central air conditioning, a fireplace and a 440 square foot garage. The property has an 11,070 square foot site and is 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 four comparable sales with the same assessment neighborhood code as the subject and located within .53 of a mile from the subject property. The comparables have sites that range in size from 10,500 to 12,380 square feet of land area. The comparables are improved with one-story dwellings of brick, or brick and wood siding exterior construction ranging in size from 1,775 to 2,285 square feet of living area. The dwellings were

built from 1953 to 1962. The comparables each have a basement, two of which are finished with a recreation room. Three comparables have central air conditioning and either one or two fireplaces. Each comparable has a garage ranging in size from 300 to 600 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from November 2019 to March 2020 for prices ranging from \$290,000 to \$479,000 or from \$163.38 to \$209.63 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$114,236, which would reflect a market value of \$342,742 or \$168.51 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 \$150,497. The subject's assessment reflects a market value of \$452,079 or \$222.26 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 three comparable sales with the same assessment neighborhood code as the subject and located within .26 of a mile from the subject property. The comparables have sites with either 11,310 or 12,000 square feet of land area. The comparables are improved with one-story dwellings of brick, or brick and vinyl siding exterior construction ranging in size from 2,002 to 2,259 square feet of living area. The dwellings were built in 1962 or 1963. The comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, one fireplace and a garage containing 440 or 462 square feet of building area. The comparables sold from August 2019 to October 2020 for prices ranging from \$420,000 to \$540,000 or from \$190.35 to \$269.73 per square foot of living area, including land.

The board of review asserted that the appellant's sale #1 was an estate sale, sold as-is. The board of review indicated its course of action is to offer to reduce the subject's total assessment to \$138,320, reflecting the median of the of the county comparables and supported by the appellant's comparable #3.

### **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 suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 as the dwelling has no central air conditioning, a feature of the subject. The Board has also given less weight to the appellant's comparable #2 due to its older dwelling age when compared to the subject and it has an inground swimming pool feature, unlike the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables. The Board finds these comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from August 2019 to October 2020 for prices ranging from \$350,000 to \$540,000 or from \$174.13 to \$269.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$452,079 or \$222.26 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and 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

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Thomas Back, by attorney:  
Eric Feldman  
Eric Feldman & Assoc. P.C.  
123 W. Madison St.  
Suite 1704  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085