



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

APPELLANT: Christopher Clemmensen
DOCKET NO.: 21-01007.001-R-1
PARCEL NO.: 16-05-405-032

The parties of record before the Property Tax Appeal Board are Christopher Clemmensen, 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: \$93,230
IMPR.: \$197,886
TOTAL: \$291,116

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 2021 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 brick exterior construction with 3,936 square feet of living area. The dwelling was constructed in 1987. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces, and a 918 square foot garage. The property is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.15 of a mile from the subject. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 3,137 to 3,777 square feet of living area. The dwellings were built from 1979 to 1996. Four homes have a basement, two of which have finished area, and one home has a concrete slab foundation. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 684 square feet of building area. The

comparables sold from April 2020 to March 2021 for prices ranging from \$639,020 to \$799,000 or from \$169.19 to \$248.65 per square foot of living area, including land.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence. The Board takes judicial notice that this property was the subject matter of appeals before the Property Tax Appeal Board the prior years under Docket Numbers 19-004577 and 20-04096. In those appeals, the Property Tax Appeal Board issued decisions lowering the assessment of the subject property to \$291,234 and \$291,730, respectively, based on the agreement of the parties.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$281,808 which would reflect a market value of \$845,509 or \$214.81 per square foot of living area, including land, when applying 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 \$291,116. The subject's assessment reflects a market value of \$875,537 or \$222.44 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2021 an equalization factor of 0.9979 was applied to non-farm properties in West Deerfield Township.

In support of its contention of the correct assessment the board of review submitted a brief contending the subject's assessment reflects the 2019 tax year assessment plus the 2020 equalization factor of 1.0017 and the 2021 equalization factor of 0.9979. Based on this evidence the board of review requested the subject's assessment be confirmed.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of appeals before the Property Tax Appeal Board for the 2019 and 2020 tax years under Docket Nos. 19-04577 and 20-04096 in which decisions were issued based upon the agreement of the parties reducing the subject's assessment to \$291,234 and \$291,730, respectively. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2021 tax years are within the same general assessment period and an equalization factor of 0.9979 was applied in West Deerfield Township in 2021. Furthermore, the decisions of the Property Tax Appeal Board for the 2019 and 2020 tax years have not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. The Property Tax Appeal Board further finds that carrying forward the prior year's decision subject to equalization would result in an increase of \$1 in the subject's 2021 assessment. With the agreement of the Lake County Board of Review, the Property Tax Appeal Board finds that the subject's 2021 assessment should not be changed.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains five comparable sales presented by the appellant, which have varying degrees of similarity to the subject. These comparables sold for prices ranging from \$639,020 to \$799,000 or from \$169.19 to \$248.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$875,537 or \$222.44 per square foot of living area, including land, which is above the range established by the only comparable sales in this record, but appears to be justified given the subject's larger dwelling size and larger garage than the best comparables. Based on this evidence and after considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds 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: June 27, 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

Christopher Clemmensen, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
141 W. Jackson Blvd.
Suite 4100
Chicago, IL 60604

COUNTY

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