



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

APPELLANT: Richard & Linda Nelson
DOCKET NO.: 21-01976.001-R-1
PARCEL NO.: 16-08-209-011

The parties of record before the Property Tax Appeal Board are Richard & Linda Nelson, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.¹

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: \$90,408
IMPR.: \$147,792
TOTAL: \$238,200

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of brick exterior construction with 3,185 square feet of living area. The dwelling was constructed in 1976 and is approximately 45 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 798 square foot garage. The subject also features a greenhouse with wood frame and glass walls. The property has an approximately 19,000 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.31 of a mile from the subject property. The comparables have sites that range in size from 13,399 to 15,002 square

¹ The parties agreed to forego the scheduled virtual hearing on this case and have the Board issue a decision based on the evidence in the record.

feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,900 to 3,567 square feet of living area. The dwellings were built from 1985 to 1991. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 420 to 613 square feet of building area. The properties sold from September 2019 to September 2020 for prices ranging from \$495,000 to \$724,400 or from \$170.69 to \$205.96 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$203,500 which reflects a market value of \$610,561 or \$191.70 per square foot of living area, land included, 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 \$238,200. The subject's assessment reflects a market value of \$714,671 or \$224.39 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.74 of a mile from the subject property, two of which are located in the same assessment neighborhood code as the subject property. Two of the comparables have sites with 6,700 or 13,400 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,018 to 3,340 square feet of living area. The homes were built from 1984 to 1986. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 506 to 832 square feet of building area. The properties sold from July 2020 to May 2021 for prices ranging from \$780,000 to \$839,000 or from \$239.52 to \$278.00 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #2 and #5 which sold in 2019, less proximate to the January 1, 2021 assessment date than other comparables in the record. The Board also gives reduced weight to appellants' comparable #3 and board of review comparables #2 and #4 which have finished basement area in contrast to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellants' comparables #1 and #4 along with board of review comparables #1 and #3 which are similar to the subject in location, design, dwelling size and other features. However, none of these best comparables has a greenhouse feature like the subject and each of the dwellings are newer in age when compared to the subject property. These comparables sold from March to September 2020 for prices ranging from

\$495,000 to \$800,000 or from \$170.69 to \$245.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$714,671 or \$224.39 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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

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

APPELLANT

Richard & Linda Nelson, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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