



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

APPELLANT: Mark Raffles  
DOCKET NO.: 21-02026.001-R-1  
PARCEL NO.: 16-08-217-007

The parties of record before the Property Tax Appeal Board are Mark Raffles, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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:** \$78,408  
**IMPR.:** \$155,493  
**TOTAL:** \$233,901

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 two-story dwelling of wood siding exterior construction with 3,064 square feet of living area. The dwelling was built in 1990 and is approximately 29 years old. Features of the home include an unfinished full basement, central air conditioning, three fireplaces, and an attached two-car garage with 484 square feet. The property has a 15,030 square foot site and 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 four comparable sales located within .41 of a mile from the subject property. The comparables have sites with 13,399 or 15,002 square feet of land area that are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,156 to 3,567 square feet of living area. The dwellings range in age from 33 to 38 years old. Each property has a basement with one having finished area, central air conditioning,

one fireplace, and an attached garage ranging in size from 420 to 652 square feet of building area. The comparables sold from November 2019 to October 2020 for prices ranging from \$650,000 to \$724,400 or from \$199.37 to \$208.59 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,901. The subject's assessment reflects a market value of \$703,462 or \$229.59 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. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within 0.41 of a mile from the subject property. The board of review reported that the comparables have sites ranging in size from 6,700 to 15,000 square feet of land area that are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,018 to 3,520 square feet of living area. The dwellings were built from 1985 to 1997. The comparables have basements with one having finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 430 to 832 square feet of building area. The comparables sold from April 2020 to May 2021 for prices ranging from \$780,000 to \$937,000 or from \$239.52 to \$278.00 per square foot of living area, land included. Based on this evidence, the board of review requested 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1, #2 and #3 due to differences from the subject in dwelling size, finished basement area and/or the property sold in 2019 which is less proximate in time to the January 1, 2021 assessment date than the other sales in the record. The Board gives less weight to board of review comparables #2 and #4 due to differences in dwelling size or finished basement area when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #4 as well as board of review comparables #1 and #3. These three comparables are relatively similar to the subject in location, design, dwelling size, age and features. The properties sold from April to October 2020 for prices ranging from \$680,000 to \$800,000 or from \$208.59 to \$252.84 per square foot of living area, land included. The subject's assessment reflects a market value of \$703,462 or \$229.59 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to 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:

July 18, 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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