



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

APPELLANT: Paul Martin
DOCKET NO.: 21-02865.001-R-1
PARCEL NO.: 14-22-403-035

The parties of record before the Property Tax Appeal Board are Paul Martin, 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: \$87,576
IMPR.: \$325,152
TOTAL: \$412,728

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 6,372 square feet of living area. The dwelling was constructed in 2006. Features of the home include a 2,979 square foot basement, central air conditioning, three fireplaces and a 998 square foot garage. The property has an approximately 39,478 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparable properties located within 0.16 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 5,660 to 6,045 square feet of living area. The dwellings were built in 2006 or 2007. Each comparable has from a 3,022 to a 3,839 basement,

one of which is a walkout-style, central air conditioning, from two to four fireplaces and a garage ranging in size from 950 to 1,056 square feet of building area. The comparables have improvement assessments ranging from \$233,486 to \$272,333 or from \$41.22 to \$45.05 per square foot of living area. Comparables #1 through #3 have sites that range in size from 33,071 to 33,659 square feet of land area and sold January to December 2020 for prices ranging from \$920,000 to \$995,000 or from \$157.45 to \$165.50 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced improvement assessment of \$270,379 or \$42.43 per square foot of living area and a reduced total assessment of \$357,955, for an estimated market value of \$1,073,972 or \$168.55 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 \$412,728. The subject's assessment reflects a market value of \$1,241,287 or \$194.80 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$325,152 or \$51.03 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on ten comparable properties located within 0.20 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 5,446 to 6,193 square feet of living area. The dwellings were built from 2006 to 2014. Each comparables has from a 2,552 to a 3,351 square foot basement, five of which are a walkout style, central air conditioning, from two to five fireplaces, and a garage ranging in size from 903 to 1,084 square feet of building area. The comparables have improvement assessments ranging from \$293,525 to \$327,241 or from \$52.11 to \$56.07 per square foot of living area. Comparables #1, #2, #3, #4 and #9 have sites that range in size from 32,997 to 39,008 square feet of land area and sold from June 2018 to October 2021 for prices ranging from \$1,125,000 to \$1,280,000 or from \$184.08 to \$228.86 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends, in part, assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on assessment inequity is not warranted.

With respect to improvement assessment equity, the record contains a total of fourteen comparables for the Board's consideration. The Board gives less weight to the appellant's

comparable #3 due to its considerably larger sized basement when compared to the subject. The Board also gives less weight to the board of review comparables #2, #3, #5 and #9 due to their inground swimming pools, which is not a feature of the subject property.

The Board finds the best evidence of improvement assessment equity to be the parties' remaining comparables which are relatively similar to the subject in location, dwelling size, age, basement size, and most features. These nine comparables have improvement assessments ranging from \$233,486 to \$327,241 or from \$41.22 to \$56.07 per square foot of living area. The subject's improvement assessment of \$325,152 or \$51.03 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

The appellant also 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 based on overvaluation is not warranted.

Nine of the parties' 14 equity comparables also contained sales data for the Board's consideration. The board gives less weight to the appellant's comparable #3 and the board of review comparables #2, #3, #5 and #9 due to differences in basement size and/or presence of an inground swimming pool when compared to the subject. Moreover, the appellant's comparable #3 also sold in May 2018 which is less proximate in time to the January 1, 2021 assessment date at issue than the other comparables in the record.

The Board finds the best evidence of market value to be the parties' remaining comparable sales. These comparables are relatively similar to the subject in location, dwelling size, age, and basement size when compared to the subject. However, these comparables have smaller lot sizes when compared to the subject. These four comparables sold from January 2020 to April 2021 for prices ranging from \$920,000 to \$1,280,000 or from \$157.45 to \$228.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,241,287 or \$194.80 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on the record and after consideration of adjustments to the best comparable sales for the differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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



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: November 21, 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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