



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

APPELLANT: Lee Norton  
DOCKET NO.: 22-00533.001-R-1  
PARCEL NO.: 14-32-400-004

The parties of record before the Property Tax Appeal Board are Lee Norton, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:** \$49,783  
**IMPR.:** \$94,667  
**TOTAL:** \$144,450

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 2022 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 2,079 square feet of living area. The dwelling was built in 1930 and is approximately 92 years old with a reported effective age of 1958. Features include an unfinished partial basement, a 217 square foot finished attic, a fireplace, and two detached garages totaling 1,728 square feet of building area. The property has an approximately 56,571 square foot or 1.3-acre site and is located in Barrington, Ela 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 in the same neighborhood code as the subject and from .4 of a mile to 1.3-miles from the subject. The parcels range in size from 28,801 to 57,690 square feet or from .66 to 1.32-acres of land area and are each improved with a two-story dwelling of brick or wood siding exterior construction. The homes range in age from

43 to 57 years old and range in size from 2,430 to 2,820 square feet of living area. Each comparable has a full or partial unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 462 to 866 square feet of building area. The comparables sold from July 2020 to September 2021 for prices ranging from \$460,000 to \$535,000 or from \$176.25 to \$197.27 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$130,128 which would reflect a market value of approximately \$390,423 or \$187.79 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,450. The subject's assessment reflects a market value of \$434,305 or \$208.90 per square foot of living area, land included, when using the 2022 three-year median level of assessment of 33.26% for Lake County as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same neighborhood code as the subject and within 1.06-miles from the subject. The parcels range in size from 32,546 to 51,773 square feet or from .75 to 1.19-acres of land area and are each improved with a two-story dwelling of wood siding exterior construction. The homes were built from 1969 to 1987 and range in size from 2,204 to 2,680 square feet of living area. Each comparable has an unfinished basement, two of which are walkout-style. Features include central air conditioning and a garage ranging in size from 483 to 858 square feet of building area. Four comparables have either one or three fireplaces. The comparables sold from August 2021 to August 2022 for prices ranging from \$555,000 to \$655,000 or from \$212.32 to \$297.19 per square foot of living area, including land.

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 nine suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3 as well as board of review comparables #3, #4 and #5, as these six suggested dwellings range from approximately 26% to 36% larger than the subject dwelling of 2,079 square feet of living area.

Based on this limited record, the Board finds the best evidence of market value to be appellant's comparable sale #4 along with board of review comparable sales #1 and #2 which are more similar to the subject in dwelling size although each is still somewhat larger than the subject

necessitating adjustments to make them more equivalent to the subject. The subject has more land area than each of these comparable sales necessitating upward adjustments to make them more equivalent to the subject for land size. Additionally, each of these comparables feature central air conditioning necessitating a downward adjustment to account for the subject's lack of this amenity. In contrast, the subject has larger total garage area than the best comparable sales necessitating upward adjustments to the comparables for this difference when compared to the subject. These three most similar comparables sold for prices ranging from \$470,000 to \$655,000 or from \$193.42 to \$297.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$434,305 or \$208.90 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and is at the low-end of the range on a per-square-foot of living area basis. Based on this evidence and after considering adjustments to make the best comparable sales more equivalent to the subject property which also has more land area than each of these comparables, 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: \_\_\_\_\_

August 20, 2024



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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