



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

APPELLANT: Stephen Haight
DOCKET NO.: 22-00538.001-R-1
PARCEL NO.: 11-11-305-009

The parties of record before the Property Tax Appeal Board are Stephen Haight, 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: \$72,085
IMPR.: \$120,412
TOTAL: \$192,497

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 2-story dwelling of brick exterior construction with 2,662 square feet of living area. The dwelling was constructed in 1985 and is approximately 37 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a garage with 440 square feet of building area. The property has a 40,790 square foot site and is located in Green Oaks, Libertyville 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 .84 of a mile from the subject property. The comparables have sites ranging in size from 38,581 to 43,934 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction that range in size from 2,760 to 2,972 square feet of living area that range in age from 34 to 40 years old. The appellant reported that each comparable has an unfinished basement, central air conditioning, either one or two fireplaces and a garage ranging in size from 484 to 984 square feet of building area. The comparables sold from July 2020 to August 2021 for

prices ranging from \$510,000 to \$580,000 or from \$180.02 to \$199.86 per square foot of living area, including land. 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 \$192,497. The subject's assessment reflects a market value of \$578,764 or \$217.42 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Lake County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. The comparables are located within .48 of a mile from the subject property. The comparables have sites ranging in size from 41,151 to 47,546 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,463 to 2,640 square feet of living area that were built in either 1980 or 1985 with comparable #3 having an effective age of 1993. Each comparable has an unfinished basement, central air conditioning, either one or two fireplaces and a garage ranging in size from 462 to 748 square feet of building area. The comparables sold from May to October 2021 for prices ranging from \$551,000 to \$685,000 or from \$223.71 to \$261.95 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 seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #3 and #4 due to their substantial differences from the subject in dwelling size. The Board gives reduced weight to appellant's comparable #1 due to its remote sale date occurring in 2020, less proximate in time to the January 1, 2022, assessment date given other sales available in the record.

The Board finds the best evidence of market value to be appellant's comparable #2 along with the board of review's comparables. The Board finds that these comparables sold more proximate in time to the January 1, 2022, assessment date and are similar to the subject in location, age, dwelling size and some features. These comparables sold from May to October 2021 for prices ranging from \$515,000 to \$685,000 or from \$186.59 to \$261.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$578,764 or \$217.42 per square foot of living area, including land, which falls within the range of the best comparables in this record. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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: _____

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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COUNTY

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