



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

APPELLANT: Robert Whitney
DOCKET NO.: 22-00539.001-R-1
PARCEL NO.: 11-21-409-001

The parties of record before the Property Tax Appeal Board are Robert Whitney, 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: \$65,352
IMPR.: \$186,122
TOTAL: \$251,474

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 wood siding exterior construction with 3,296 square feet of living area. The dwelling was constructed in 2006 and is approximately 16 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a garage with 451 square feet of building area. The property has a 9,962 square foot site and is located in Libertyville, 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 .45 of a mile from the subject property. The comparables have sites ranging in size from 7,562 to 9,722 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction that range in size from 2,728 to 3,560 square feet of living area that range in age from 5 to 30 years old. The appellant reported that each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 460 to 567 square feet of building area. Three comparables each have either one or two fireplaces. The comparables sold May 2020 to

April 2021 for prices ranging from \$540,000 to \$800,000 or from \$188.38 to \$224.72 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 \$251,474. The subject's assessment reflects a market value of \$756,085 or \$229.39 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 four comparable sales, comparable #1 is the same property as the appellant's comparable #4. The comparables are located within .43 of a mile from the subject property. The comparables have sites ranging in size from 7,292 to 8,238 square feet of land area. The comparables are improved with 2-story dwellings of either frame or brick and frame exterior construction ranging in size from 2,832 to 3,560 square feet of living area that were built from 1947 to 2007, with comparable #4 having an effective age of 2003. Each comparable has an unfinished basement, central air conditioning, either one or two fireplaces and a garage ranging in size from 467 to 543 square feet of building area. The comparable sold from May 2020 to July 2022 for prices ranging from \$685,000 to \$800,000 or from \$224.72 to \$256.49 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, with one comparable being common to both parties. The Board has given less weight to the appellant's comparable #2 due to its substantial difference from the subject in dwelling size. The Board gives reduced weight to appellant's comparables #1, #3 and #4 as well as board of review comparables #1 and #4, which includes the common comparable, due to their remote sale dates 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 the board of review's comparables #2 and #3. 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, design, age, dwelling size and some features. These two comparables sold in September 2021 and July 2022 for prices of \$765,000 and \$800,000 or \$232.88 and \$256.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$756,085 or \$229.39 per square foot of living area, including land, falls below the market value of the two 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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