



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

APPELLANT: Christopher Dee
DOCKET NO.: 22-00548.001-R-1
PARCEL NO.: 12-31-103-002

The parties of record before the Property Tax Appeal Board are Christopher Dee, 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: \$105,250
IMPR.: \$147,798
TOTAL: \$253,048

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 1-story, ranch style dwelling of wood siding exterior construction with 3,133 square feet of living area. The dwelling was constructed in 1962 and is approximately 60 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an attached garage with 484 square feet of building area. The property has approximately 24,020 square foot site and is located in Lake Forest, Shields 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 that are located in the subject's assessment neighborhood code and from 0.2 of a mile to 1.6 miles from the subject. The comparables have parcels that range in size from 7,723 to 61,946 square feet of land area. The comparables are improved with 1-story, ranch style homes of brick or wood siding exterior construction ranging in size from 2,787 to 3,551 square feet of living area. The dwellings are either 53 or 60 years old. Each comparable has a basement with three having finished area,

central air conditioning, one to three fireplaces, and an attached garage ranging in size from 525 to 720 square feet of building area. Comparable #4 is also reported to have a detached garage. The comparables sold from May 2020 to September 2021 for prices ranging from \$600,000 to \$770,000 or from \$215.29 to \$232.49 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$231,319 which reflects a market value of \$694,026 or \$221.52 per square foot of living area, land included, 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 \$253,048. The subject's assessment reflects a market value of \$760,818 or \$242.84 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 that are located in the subject's assessment neighborhood code and within 1.00 mile¹ from the subject. Board of review comparable #3 is the same property as the appellant's comparable #4. The comparables have parcels that range in size from 20,490 to 61,950 square feet of land area. The comparables are improved with 1-story, ranch style homes of brick or brick and wood siding exterior construction ranging in size from 2,989 to 3,226 square feet of living area. The dwellings were built from 1960 to 1969, with the oldest home having a reported effective age of 1967. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces, and an attached garage ranging in size from 486 to 720 square feet of building area. Comparable #3 also has a detached garage with 616 square feet of building area. The comparables sold from July 2021 to July 2022 for prices ranging from \$750,000 to \$1,140,000 or from \$232.49 to \$381.40 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 record contains a total of six comparable sales for the Board's consideration, which includes one common sale. The Board gives less weight to the appellant's comparables and board of review comparable #3, which includes the common comparable, due to differences from the subject in basement finish, additional detached garage amenity, and/or whose 2020 sale date is less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record.

¹ The board of review reported that the common comparable was located 1.0 mile from the subject while the appellant reported it was located 1.6 miles from the subject. The board finds this single discrepancy will not materially affect the Board's final decision.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold proximate in time to the subject's assessment date and are overall more similar to the subject in location, design, age, dwelling size, and features. These properties sold in July 2021 and July 2022 for prices of \$860,000 and \$1,140,000 or \$268.67 and \$381.40 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$760,818 or \$242.84 per square foot of living area, land included, which falls below the two best comparable sales in this record and is well supported. Based on this evidence and after considering the appropriate adjustments to the two best comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: June 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christopher Dee, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085