



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

APPELLANT: Val Samandas
DOCKET NO.: 22-00723.001-R-1
PARCEL NO.: 16-30-302-003

The parties of record before the Property Tax Appeal Board are Val Samandas, 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: \$94,010
IMPR.: \$131,357
TOTAL: \$225,367

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 2,732 square feet of living area. The dwelling was constructed in 1977 and is approximately 45 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 700 square foot garage. The property has a golf course site with approximately 45,740 square feet of land area¹ and is located in Riverwoods, Vernon 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 from 0.10 to 0.80 of a mile of the subject property and within the same street and assessment neighborhood code as the subject. The comparables have sites that range in size from 43,560 to 47,044 square feet of land

¹ The board of review provided a map and noted on the grid analysis that the subject's site backs up to the golf course, which was not refuted by the appellant.

area that are improved with two-story dwellings of brick exterior construction ranging in size from 3,180 to 3,722 square feet of living area. The homes are from 34 to 46 years old. Each comparable has a basement, one of which has partially finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 506 to 912 square feet of building area. The properties sold from November 2020 to February 2022 for prices ranging from \$580,000 to \$800,000 or from \$176.88 to \$214.94 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$181,177 which reflects a market value of \$543,585 or \$198.97 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 \$225,367. The subject's assessment reflects a market value of \$677,592 or \$248.02 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 that are located from 0.35 to 0.89 of a mile of the subject property and within the same assessment neighborhood code as the subject. The board of review noted in the grid analysis that comparable #1 is a "non-golf course" parcel and comparables #2 through #4 are "golf course" parcels. The comparables have sites that range in size from 46,610 to 58,370 square feet of land area that are improved with one-story² or two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,178 to 3,483 square feet of living area. The homes were built from 1977 to 1979. The board of review reported three comparables each have a basement, one of which is partially finished, and comparable #2 has a lower level. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 450 to 650 square feet of building area. The properties sold from July 2021 to May 2022 for prices ranging from \$650,000 to \$840,000 or from \$238.62 to \$309.92 per square foot of living area, land included.

In addition, the board of review argued the appellant's comparables have larger dwelling sizes when compared to the subject dwelling. The board of review also provided sales listing and property history reports for the appellant's comparables #1 and #3 and a location map depicting the subject property and the board of review comparables. The board of review noted within the map that the board of review comparables #2, #3 and #4 have sites that back up to the golf course, which the board of review contends is a positive feature in the marketplace, and the board of review comparable #1 is located in the subject's same development on a "non-golf course" homesite.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

² The board of review provided a property information sheet for board of review comparable sale #2 and noted the comparable has no basement. Additionally, the board of review's grid analysis reported this comparable has 2,178 square feet of above ground living area and 1,218 square feet of ground floor living area with a lower level suggesting it is a multi-level design.

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 eight comparable sales for the Board's consideration, all of which are located within 0.89 of a mile of the subject property. The Board has given less weight to the appellant's comparables #1, #2 and #4 as well as the board of review comparables #1, #2 and #3 due to their larger dwelling sizes, dissimilar design, and/or more remote 2020 sale date when compared to the subject in relation to the other comparables in the record.

The Board finds the best evidence of market value in the record to be the appellant's comparable sale #3 and board of review comparable sale #4. These comparables sold more proximate in time to the subject's assessment date at issue and are overall more similar to the subject in design, age, dwelling size, and foundation type, except the board of review comparable has a partially finished basement area suggesting a downward adjustment for this feature would be required to make it more similar to the subject property. These two comparables sold in July 2021 for prices of \$645,000 and \$754,600 or for \$202.83 and \$264.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$677,592 or \$248.02 per square foot of living area, including land, which is bracketed by the two most similar comparable sales in this record. Based on this record and after considering adjustments to the comparables for 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:

April 16, 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

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