



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

APPELLANT: Timothy Doman
DOCKET NO.: 22-01049.001-R-1
PARCEL NO.: 15-14-203-013

The parties of record before the Property Tax Appeal Board are Timothy Doman, 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 **A Reduction** 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: \$70,550
IMPR.: \$166,093
TOTAL: \$236,643

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 frame exterior construction with 3,401 square feet of living area. The dwelling was constructed in 1985 and has a reported effective age of 1987. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 936 square foot garage. The property has a 21,372 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same neighborhood code and within .50 of a mile from the subject. The parcels range in size from 20,754 to 45,243 square feet of land area which are each improved with a two-story dwelling of brick or brick and frame exterior construction. The homes were built from 1979 to 1991 with the newest home having a reported effective age of 1992. The dwellings range in size from 3,214 to 4,364 square

feet of living area. The dwellings feature basements, three of which have finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 836 square feet of building area. The sales occurred from April 2020 to May 2021 for prices ranging from \$600,000 to \$755,200 or from \$173.05 to \$196.02 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$207,075 which reflects a market value of \$621,287 or \$182.68 per square foot of living area, including land, when using 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 \$241,526. The subject's assessment reflects a market value of \$724,650 or \$213.07 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

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 is assigned to the subject and within .36 of a mile from the subject. The parcels range in size from 20,242 to 22,411 square feet of land area which are each improved with a two-story dwelling of frame or brick and frame exterior construction. The homes were built from 1979 to 1987, with comparable #3 having a reported effective age of 1986. The dwellings range in size from 3,031 to 3,538 square feet of living area. The dwellings feature basements, four of which have finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 529 to 789 square feet of building area. The sales occurred from April 2021 to March 2022 for prices ranging from \$690,000 to \$910,000 or from \$213.40 to \$275.34 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #5 as well as board of review comparable #1 due to differences in dwelling size and/or age when compared to the subject dwelling. The Board has also given reduced weight to board

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

of review comparable #3 which with its sale price of \$910,000 appears to be an outlier given the other sales contained in this record.

The Board finds the best evidence of market value to be appellant's comparable sales # 2, #3 and #4 along with board of review comparable sales #2, #4 and #5 which present varying degrees of similarity to the subject. The Board recognizes that the subject has a smaller basement than each these six best comparables and likewise has less finished area than four of these best comparables, suggesting that various downward adjustments to the best comparables would be appropriate to account for these differences in comparison to the subject. These most similar comparables sold for prices ranging from \$600,000 to \$755,000 or from \$174.93 to \$230.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$724,650 or \$213.07 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. However, the Board finds that the subject's estimated market value appears to be excessive when considering that the subject has a smaller basement with less finish, except for appellant's comparables #2 and #3 which are each older than the subject.

Based on the foregoing evidence and after considering various adjustments to the best comparables for differences when compared to the subject, including but not limited to, basement size and basement finish, the Board finds a reduction in the subject's assessment is 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:

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

AGENCY

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

APPELLANT

Timothy Doman, 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