



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

APPELLANT: Peter Suttle  
DOCKET NO.: 22-01068.001-R-1  
PARCEL NO.: 16-25-404-022

The parties of record before the Property Tax Appeal Board are Peter Suttle, 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:** \$101,403  
**IMPR.:** \$124,128  
**TOTAL:** \$225,531

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 stone exterior construction with 3,333 square feet of living area. The dwelling was constructed in 1937 with a reported effective age of 1946, having been remodeled in 1963, and is approximately 85 years old.<sup>1</sup> Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a garage with 437 square feet of building area. The property has an approximately 11,880 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same assessment neighborhood code as the subject and from .37 of a mile to 1.1 miles from the subject. The

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<sup>1</sup> Descriptive details not provided for the subject by the appellant have been drawn from the property record card submitted by the board of review.

parcels range in size from 9,509 to 17,027 square feet of land area, each of which is improved with a multi-story dwelling of 1.8, 2 or 3-story design, with brick or stone exterior construction. The homes are either 81 or 91 years old and range in size from 2,903 to 4,011 square feet of living area. Each dwelling has a full unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 357 to 494 square feet of building area. The comparables sold from August 2020 to April 2022 for prices ranging from \$515,000 to \$651,000 or from \$148.84 to \$177.87 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$186,671 which reflects a market value of \$560,069 or \$168.04 per square foot of living area, including land, 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 \$225,531. The subject's assessment reflects a market value of \$676,661 or \$203.02 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject and from .62 of a mile to 1.2 miles from the subject. The parcels range in size from 12,330 to 96,060 square feet of land area, each of which is improved with a multi-story dwelling of either 1.75 or 2-story design, with brick, stone, stone and brick or brick and wood siding exterior construction. The homes were built from 1930 to 1951 and four of the homes have reported effective ages ranging from 1935 to 1966. These dwellings reflect original ages ranging from 71 to 92 years old. The dwellings range in size from 3,136 to 3,644 square feet of living area. Each dwelling has a full basement, three of which have finished area. Features include central air conditioning, two fireplaces and a garage ranging in size from 264 to 462 square feet of building area. The comparables sold from September 2021 to October 2022 for prices ranging from \$755,000 to \$1,420,000 or from \$214.49 to \$389.68 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.

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<sup>2</sup> 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.

The parties submitted a total of eight 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 #3, each of which sold in 2020, a date more remote in time to the lien date at issue and thus less likely to be indicative of the subject's market value. Moreover, other sales in the record sold more proximate in time to the lien date of January 1, 2022. The Board has also given reduced weight to board of review comparable #1 due to its substantially larger lot size and the fact that its sales price of over \$1.4 million appears to be an outlier on this record.

The Board finds the best evidence of market value to be appellant's comparable sale #2 along with board of review comparable sales #2 through #4 which present varying degrees of similarity to the subject in age/effective age, dwelling size and other features. The Board recognizes that three of the board of review comparables feature finished basement area which is not a feature of the subject and suggests downward adjustments would be necessary to these properties to make them more equivalent to the subject. The Board also recognizes that but for one of these best comparable sales, the subject has a larger garage which would also necessitate adjustments to the comparables to make them more equivalent to the subject. These most similar comparables sold from February 2021 to October 2022 for prices ranging from \$515,000 to \$1,000,000 or from \$177.40 to \$307.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$676,661 or \$203.02 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 total value and on a square foot basis of living area, including land. While the best comparables present a wide divergence in sales prices, the Board finds that there is no apparent explanation on this record for the diversity among properties close in proximity to one another with varying ages/effective ages and similarity in dwelling size and other features. Nevertheless, the Board finds that the appellant failed to establish by a preponderance of the evidence that the subject property has been overvalued given its assessment.

Therefore, based on the foregoing evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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

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