



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

APPELLANT: Jordan Dean  
DOCKET NO.: 23-00844.001-R-1  
PARCEL NO.: 14-21-407-006

The parties of record before the Property Tax Appeal Board are Jordan Dean, 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:** \$30,827  
**IMPR.:** \$170,568  
**TOTAL:** \$201,395

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 2023 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 2,852 square feet of living area. The dwelling was constructed in 1986 and is approximately 37 years old with an effective age of 1995. Features of the home include an unfinished basement, 3.5 bathrooms, central air conditioning, a fireplace and a 670 square foot attached garage. The property has an approximately 12,347 square foot site and is located in Lake Zurich, Elia Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV of the residential appeal petition disclosing the subject property was purchased on October 15, 2021 for a price of \$545,000. The appellant disclosed the sellers as Patrick McPartian and Theresa McPartian, that the sale was not between related parties; the subject was sold by Michelle Wendell who is an agent with Berkshire Hathaway HomeServices

Starck Real Estate, the property was advertised for sale in a multiple listing service for 2 months, and the sale was not due to a foreclosure action or using a contract for deed. To document the sale, the appellant provided a copy of the settlement statement which further disclosed commissions were paid to two realty agencies. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,395. The subject's assessment reflects a market value of \$604,245 or \$211.87 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within 0.39 of a mile from the subject property. The comparables have sites that range in size from 8,454 to 16,510 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction with 2,111 square feet of living area. The dwellings were constructed in 1986 or 1987. Each comparable has a basement, 2.5 bathrooms, central air conditioning, one fireplace, and a 440 square foot garage. Comparable #1 also has a shed. The comparables sold from August 2022 to April 2023 for prices ranging from \$509,000 to \$560,000 or from \$241.12 to \$265.28 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 appellant submitted data related to the purchase of the subject property and the board of review submitted three suggested comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board has given less weight to the sale of the subject property due to the fact that the sale occurred over 14 months prior to the January 1, 2023 assessment date at issue.

The Board finds the best evidence of market value in the record to be board of review comparable sales which sold more proximate in time to the subject's assessment date and are similar to the subject in location, age and some features. However, each comparable still requires upward adjustments for differences in features to make them more equivalent to the subject, including but not limited to their smaller dwelling sizes, bathroom count, and garage

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<sup>1</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 2023.

capacity. These three comparables sold from August 2022 to April 2023 for prices ranging from \$509,000 to \$560,000 or from \$241.12 to \$265.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$604,245 or \$211.87 per square foot of living area, including land, which is above these three comparable sales in terms of an overall market value and below on a price per-square-foot basis. The subject's higher overall market value is reasonable given the subject's newer effective age and superior features described above in relation to the three comparables.. Based on this record and after considering adjustments to the board of review comparables for differences from 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: \_\_\_\_\_

October 15, 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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