FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Arthur Frame
DOCKET NO.: 23-01904.001-R-1
PARCEL NO.: 16-03-302-007

The parties of record before the Property Tax Appeal Board are Arthur Frame, the appellant, by attorney Scott J. Linn, of the Law Offices of Scott J. Linn 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:	$127,784
IMPR.:	$235,942
TOTAL:	$363,726

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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing on behalf of the appellant was attorney, Scott J. Linn and appearing on behalf of the Lake County Board of Review was Jack Perry.

The subject property consists of a 2-story dwelling of brick exterior construction with 3,976 square feet of living area. The dwelling was built in 1970 and is 53 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, two full baths, one half bath, and a 792 square foot garage. The property has a 39,484 square foot site and is located in Lake Forest, 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 within .29 of a mile from the subject. The comparables have sites ranging in size from 40,670 to 47,470 square feet of land area that are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,267 to 4,512 square feet of living area. The dwellings are 44 to 51 years old. Each comparable has an unfinished basement, three or four full baths, one half bath, central air conditioning, one fireplace and a garage ranging in size from 529 to 690 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from March 2022 to May 2023 for prices ranging from $765,000 to $1,015,000 or from $199.47 to $259.19 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject’s assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $363,726. The subject's assessment reflects a market value of $1,094,571 or $275.29 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

Jack Perry testified appellant’s comparables #1 and #2 were not advertised for sale based upon the PTAX-203 Real Estate Transfer declarations that were submitted and should not be considered reliable indicators of market value since they were not exposed to the market. In addition, Perry also stated appellant’s comparable #3 has an inferior exterior construction and much smaller basement when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .49 of a mile from the subject. The comparables have sites ranging in size from 38,826 to 47,078 square feet of land area that are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction which range in size from 3,645 to 3,853 square feet of living area. The dwellings are 43 to 55 years old and have basements, three of which have finished area. Each comparable has three to five full baths, one half bath, central air conditioning, one or two fireplaces and a garage ranging in size from 634 to 875 square feet of building area. The comparables sold from November 2022 to June 2023 for prices ranging from $1,200,000 to $1,625,000 or from $311.45 to $432.10 per square foot of living area, including land.

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

In rebuttal at the hearing, appellant’s counsel asserted board of review comparables #2, #3 and #4 are outliers because they sold much higher than the county’s current market value of the subject. Counsel also noted comparables #3 and #4 are much newer than the subject, all have more baths than the subject and comparables #1, #3 and #4 have finished basement area unlike the subject.

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 seven comparable sales for the Board's consideration that are similar to the subject in location. Nonetheless, the Board has given less weight to the appellant's comparables #1 and #2 as the PTAX-203 transfer declarations provided by the board of review disclosed the properties were not advertised for sale which is one of the key fundamental elements of an arms-length transaction. The Board also gives less weight to appellant's comparable #3 due to its significantly smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparables which are most similar to the subject in dwelling size. However, each comparable has more baths and three comparables have finished basement area when compared to the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. Nevertheless, the best comparables sold from November 2022 to June 2023 for prices ranging from $1,200,000 to $1,625,000 or from $311.45 to $432.10 per square foot of living area, including land. The subject's assessment reflects an estimated market value of $1,094,571 or $275.29 per square foot of living area, including land, which falls below the best comparable sales in the record. After considering adjustments to the best comparable sales for differences such bathroom count and finished basement area when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this record the Board finds the appellant did not prove by a preponderance of the evidence that 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:

C E R T I F I C A T I O N

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: July 15, 2025

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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