



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

APPELLANT: Jay Nordstrom
DOCKET NO.: 23-01917.001-R-1
PARCEL NO.: 14-04-104-034

The parties of record before the Property Tax Appeal Board are Jay Nordstrom, the appellant, by attorney Kyle Gordon Kamego, 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: \$32,367
IMPR.: \$160,028
TOTAL: \$192,395

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 brick exterior construction with 3,164 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, 3 full bathrooms and 2 half-baths, central air conditioning, a fireplace and a 448 square foot garage. The property has a 12,602 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends both assessment inequity concerning the improvement and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on five comparable properties with both equity and sales data. The properties are located in the same neighborhood code as the subject and within .62 of a mile from the subject. The parcels range in size from 12,602 to 16,648 square feet of land area and are each improved with a two-story dwelling of frame or brick and frame exterior construction. The dwellings were built in

either 2005 or 2006 and range in size from 3,141 to 3,703 square feet of living area. Each dwelling has an unfinished basement. Features include from 2 to 4 full bathrooms and from none to 2 half-baths, central air conditioning, a fireplace and a garage ranging in size from 441 to 736 square feet of building area. The comparables have improvement assessments ranging from \$149,678 to \$171,692 or from \$45.24 to \$47.73 per square foot of living area. The properties sold from August 2021 to May 2023 for prices ranging from \$535,000 to \$652,500 or from \$158.06 to \$176.21 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced improvement assessment of \$142,543 or \$45.05 per square foot of living area with a total reduced assessment of \$174,910 which would reflect a market value of approximately \$524,782 or \$165.86 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,395. The subject property has an improvement assessment of \$160,028 or \$50.58 per square foot of living area. The subject's total assessment reflects a market value of \$577,243 or \$182.44 per square foot of living area, including land, when applying 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 seven properties with equity data, two of which sold. The properties are located in the same neighborhood code as the subject and within .49 of a mile from the subject. The parcels range in size from 12,602 to 15,146 square feet of land area and are each improved with a two-story dwelling of brick or brick with frame exterior construction. The dwellings were built from 2004 to 2007 and range in size from 2,717 to 3,174 square feet of living area. Each dwelling has an unfinished basement. Features include from 2 to 4 full bathrooms and either no or 1 half-bath, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 504 square feet of building area. The comparables have improvement assessments ranging from \$145,973 to \$161,697 or from \$49.72 to \$53.73 per square foot of living area. Comparables #1 and #2 sold in September 2022 and April 2023 for prices of \$585,000 and \$597,500 or for \$184.31 and \$196.68 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

In part, the taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to

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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1 and #2 as well as board of review comparables #6 and #7, due to significant differences in dwelling size ranging from 11% to 17% when compared to the subject's dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4 and #5 along with board of review comparables #1 through #5, which are similar to the subject in location, age, design, dwelling size and some features. Adjustments for differences in bathroom count are necessary for each comparable, except appellant's comparable #5, to make the properties more equivalent to the subject's 3 full and 2 half-baths. Likewise, adjustments are necessary for each of the best comparables in differences in dwelling size as well as garage size and for several comparables due to fireplace count. These comparables have improvement assessments ranging from \$149,678 to \$161,697 or from \$47.04 to \$51.79 per square foot of living area. The subject's improvement assessment of \$160,028 or \$50.58 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

In the alternative, 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 parties submitted a total of seven comparables in their respective grid analyses with sales data. As stated above, the Board has given less weight to appellant's comparables #1 and #2, due to significant differences in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #3, #4 and #5 along with board of review comparable sales #1 and #2, which are similar to the subject property in location, lot size, age, design and some features with adjustments necessary for differences in dwelling size, bathroom count, fireplace count and garage capacity. These comparables sold from August 2021 to April 2023 for prices ranging from \$535,000 to \$597,500 or from \$158.06 to \$196.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$577,243 or \$182.44 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be particularly well-supported by the most recent sales in the record when giving due consideration to the subject's date of construction in 2007, the same age as board of review comparable #1 that sold for the highest sale price in the record.

In conclusion, based on this evidence and after considering appropriate adjustments to the best comparable sales in the record for age, bathroom count, dwelling size, fireplace count and/or garage size when compared to the subject property, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

In summary, the appellant has failed to establish either lack of assessment equity by clear and convincing evidence or the assertion of overvaluation by a preponderance of the evidence. As such, the Board finds that no change in the subject's assessment is warranted on this record.

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

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

APPELLANT

Jay Nordstrom, by attorney:
Kyle Gordon Kamego
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