



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

APPELLANTS: James and Shari Field
DOCKET NO.: 23-02941.001-R-1
PARCEL NO.: 16-34-210-002

The parties of record before the Property Tax Appeal Board are James and Shari Field, the appellants, by attorney David R. Bass of Field and Goldberg, LLC in Chicago; 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: \$55,095
IMPR.: \$291,484
TOTAL: \$346,579

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 contemporary style dwelling of cedar and brick exterior construction with 4,486 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a three-car garage containing 814 square foot of building area. The property has a 13,751 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$900,000 as of January 1, 2023. The appraisal report was prepared by Paul K. Moy, a Certified Residential Real Estate Appraiser that holds an SRA designation and Ibi Cole, a Certified General Real Estate Appraiser that holds an MAI designation.

The intended use of the appraisal was for an ad valorem tax appeal. Users of the report included the client, the client's legal counsel and governing bodies that oversee ad valorem taxation. The appraisers disclosed the subject's kitchen is updated with custom cabinets and granite countertops with upscale appliances. The appraisers indicated that overall, the home is in good condition with good modernization.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using five comparable sales located from .10 of a mile to 1.07 miles from the subject property. The comparables have sites that range in size from 3,659 to 24,394 square feet of land area. The comparables are improved with dwellings described as contemporary in style of brick or stucco exterior construction ranging in size from 3,554 to 4,600 square feet of living area. The dwellings are from 15 to 24 years old. Each comparable has a basement with finished area, where comparable #2 has an additional kitchen in the basement. Each comparable has central air conditioning, one to three fireplaces and either a two-car or a three-car garage. The comparables sold from March to September 2022 for prices ranging from \$839,999 to \$1,150,000 or from \$200.22 to \$270.97 per square foot of living area, land included.

The appraisers adjusted the comparables for differences with the subject in location, site size, exterior construction, condition, room count, dwelling size, finished basement area and other features to arrive at adjusted sale prices of the comparables ranging from \$869,000 to \$1,021,000 or from \$194.57 to \$279.04 per square foot of living area, including land. Based on these adjusted sale prices the appraisers opined the subject property had a market value of \$900,000 or \$200.00¹ per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to the appraised value 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 \$346,579. The subject's assessment reflects a market value of \$1,039,841 or \$231.80 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

The board of review submitted a memorandum critiquing the appellants' appraisal. The board of review argued that the subject's appraised value on a per square foot basis is less than four of the five appraisal sales and within a few pennies of the appraisal sale #3. The appraisal comparables #1, #3 and #5 were adjusted by -\$50,000 for having negative traffic influences with no additional commentary or evidence offered to support the adjustments. Lastly, the board of review argued the appraisers made adjustments for differences in gross living area of \$35.00 per square foot of living area and site size adjustments of \$3.00 per square foot of land area but did not provide any support or commentary on how the appraisers determined these adjustments.

¹ The Board finds the subject's appraised value of \$900,000 reflects a value of \$200.62 per square foot of living area, including land, which differs from the value depicted in the appellant's appraisal.

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

In support of its contention of the correct assessment the board of review submitted information on four comparables located from .10 of a mile to 1.51 miles from the subject property. The board of review's comparable #1 is the same property as the appellants' appraisal comparable #2. The comparables have sites that range in size from 11,531 to 19,847 square feet of land area and are improved with two-story dwellings of brick exterior construction that range in size from 3,817 to 4,770 square feet of living area. The dwellings are from 16 to 36 years old. Each comparable has a basement with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 691 to 864 square feet of building area. The comparables sold from April to December 2022 for prices ranging from \$1,150,000 to \$1,600,000 or from \$270.97 to \$340.58 per square foot of living area, land included. Based on this evidence the board of review requested the subject's assessment be confirmed.

In written rebuttal, counsel for the appellants critiqued the evidence submitted by the board of review. Counsel argued that the board of review evidence does not comply with the rules of the Property Tax Appeal Board.

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 an appraisal and the board of review submitted four comparable sales to support their respective positions.

The Board has given less weight to the value conclusion in the appellant's appraisal. The Board finds the appraiser chose comparables #1, #3 and #5 that are located on a busy street, unlike the subject and comparables #1, #4 and #5 have less similar dwelling sizes when compared to the subject, when there were other comparables available that were not located on a busy street and were more similar to the subject dwelling in size. Additionally, the appraisal comparables #1 and #5 have considerably smaller site sizes when compared to the subject, where comparable #1 reportedly has a site size of 3,659 square feet which is identical to its dwelling size of 3,659 square feet of living area and appraisal comparable #4 has a considerably larger site size when compared to the subject. Lastly, the Board questions the minimal site size adjustments to the comparables of approximately \$2.95 per square foot of land value and a gross living area adjustment of \$35.00 per square foot of living area without any support or explanation. For these reasons, the Board does not find the appraiser's conclusion of value to be a reliable indicator of value.

The Board has also given less weight to board of review comparable #4 due to its distant location from the subject being more than one mile away.

The Board finds the best evidence of the subject's market value to be appellant's appraisal comparable sale #2/board of review comparable #1, along with board of review comparables #2

and #3, which are not located on a busy street, like the subject and are overall more similar to the subject in dwelling size, design and some features. However, board of review comparable #3 has a dwelling that is older, when compared to the subject dwelling, suggesting an upward adjustment would be required for the age difference. Nevertheless, the comparables sold from April to December 2022 for prices ranging from \$1,150,000 to \$1,300,000 or from \$270.97 to \$340.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,039,841 or \$231.80 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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: _____

February 18, 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

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