



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

APPELLANT: Jeffery Mowery
DOCKET NO.: 21-03506.001-R-1
PARCEL NO.: 11-17-206-005

The parties of record before the Property Tax Appeal Board are Jeffery Mowery, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; and the Lake County Board of Review.¹

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$72,254
IMPR.: \$239,446
TOTAL: \$311,700

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 2021 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 2-story dwelling of brick exterior construction with 4,370 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, a fireplace, six full baths, two half baths, and a 745 square foot garage. The property has an 18,764 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within .48 of a mile from the subject property. The comparables have sites ranging in size from 17,383 to 22,842 square feet of land area and are improved with 2-story dwellings of brick or wood siding exterior

¹ The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

construction ranging in size from 3,874 to 4,800 square feet of living area. The homes are 14 to 21 years old and have basements. Each comparable has central air conditioning, two to four fireplaces, three to six full baths and a 688 to 759 square foot garage. Three comparables each have one or two half baths. The comparables sold from January to September 2020 for prices ranging from \$662,000 to \$847,500 or from \$166.33 to \$196.18 per square foot of living area, land included. 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 \$327,264. The subject's assessment reflects a market value of \$984,253 or \$225.23 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review noted appellant's comparable #2 backs to power lines and it was on the market for 665 days and sold significantly lower than the other sales in the record. The board of review also noted appellant's comparable #4 backs to railroad tracks and provided an aerial map.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within .52 of a mile from the subject property. Comparable #3 is the same sale as appellant's comparable #3. The board of review reported the comparables have sites ranging in size from 17,550 to 30,300 square feet of land area where comparable #2 backs to power lines. The comparables are improved with 1-story² or 2-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 3,698 to 4,395 square feet of living area. The dwellings were built from 1993 to 2007 and have basements. Each comparable has central air conditioning, three to five full baths, one to three fireplaces and a garage ranging in size from 727 to 1,004 square feet of building area. Four comparables each have a half bath. The comparables sold from February 2020 to May 2021 for prices ranging from \$785,000 to \$985,000 or from \$187.10 to \$224.12 per square foot of living area, land included. The board of review also noted the subject backs to 12 acres of village owned vacant land and provided an aerial map. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

² Comparable #5 has 1,653 square feet of ground area and 3,698 square feet of above ground area, suggesting this dwelling is also part two-story in design.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board where one comparable was common to both parties. The Board gives less weight to the appellant's comparable #1 which is less similar to the subject in dwelling size. The Board gives less weight to appellant's comparable #2 which sold significantly less than other comparables in the record and appears to be an outlier. The Board gives less weight to appellant's comparable #4 which backs up to railroad tracks unlike the subject which backs to vacant village owned land. The Board gives less weight to board of review comparables #2 and #5 due to differences in age and/or dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' common comparable along with board of review comparables #1 and #4 which overall are more similar to the subject in location, age, dwelling size, and some features. The properties sold in August 2020 or May 2021 for prices ranging from \$795,000 to \$885,000 or from \$187.10 to \$219.28 per square foot of living area, land included. The subject's assessment reflects a market value of \$984,253 or \$225.23 per square foot of living area, land included, which falls above the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value reflected by its assessment is excessive. Based on this evidence, the Board finds 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: _____

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: _____

September 19, 2023



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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