



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

APPELLANT: Jane Kaplan  
DOCKET NO.: 13-01762.001-R-1  
PARCEL NO.: 16-23-319-048

The parties of record before the Property Tax Appeal Board are Jane Kaplan, the appellant, by Jerri K. Bush, Attorney at Law, in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 13,803  
**IMPR.:** \$ 138,027  
**TOTAL:** \$ 151,830

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 2013 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 one-story condominium unit that has 2,112 square feet of living area. The unit was constructed in 1997. Features include central air conditioning and a fireplace. The subject property is located in Moraine Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a limited "Property Tax Analysis" of five comparable sales. The analysis was dated March 9, 2014. Neither the name nor the professional credentials of the person(s) who prepared the report was disclosed. The comparables are located from .15 to .42 of a mile from the subject property. The comparables had varying degrees of similarity when compared to the subject in dwelling size, age and features. The comparables sold from May 2012 to November 2012 for prices ranging from \$205,000 to \$271,000 or from \$99.82 to \$138.69 per square foot of living area including land. The analysis included "Property Equalization Values" (adjustments) to the comparables for sale date, land<sup>1</sup>, quality/condition, age, square footage, bath & fixtures and fireplaces. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$278,443 or a total assessment of \$92,805. No explanation pertaining to the calculation of the adjustment amounts was provided. 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 \$151,830. The subject's assessment reflects an estimated market value of \$456,769 or \$216.27 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Lake County of 33.24%. In support of the subject's assessment, the board of review submitted an analysis of four comparable sales and a letter addressing the appeal.

The comparable sales submitted by the board of review are located from .02 to .28 of a mile from the subject property. The comparables had varying degrees of similarity when compared to the subject in dwelling size, age and features. The comparables sold from May 2011 to October 2013 for prices ranging from \$390,000 to \$600,000 or from \$204.83 to \$253.81 per square foot of living area including land.

With respect to the evidence submitted by the appellant, the board of review argued that the adjustments in the appellant's grid should be given no weight because they lacked support and there was no evidence they were applied by a qualified licensed

---

<sup>1</sup> The appellant failed to disclose the land sizes for the subject and comparables.

individual such as a state licensed appraiser. The board of review argued comparables #2 and #3 are older in age than the subject; comparable #3 was an estate sale; comparable #4 was a foreclosure; and comparable #5 was not advertised for sale as shown on its Real Estate Transfer Declaration. In addition, comparable #5 was listed for sale during 2014 for \$599,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant's agreed some comparables may be foreclosures, but the Board is required to consider compulsory sales of comparable properties pursuant to section 16-183 of the Property Tax Code. (35 ILCS 200/16-183).

### **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 failed to meet this burden of proof.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to comparables #2, #3 and #5 submitted by the appellant. Comparables #2 and #3 are older in age than the subject. The board of review submitted credible evidence disclosing comparable #5 was not advertised for sale on the open market in order to be considered an arm's-length transaction, which was not refuted by the appellant. The Board gave less weight to comparable #1 submitted by the board of review because it sold during 2011, which is dated and a less reliable indicator of market value as of the subject's January 1, 2013 assessment date. The Board finds the best indicators of the subject's market value were comparables #1 and #4 submitted by appellant and comparables #2, #3, and #4 submitted by the board of review. These comparables were more similar when compared to the subject in location, age, size and most features. They sold for prices ranging from \$205,000 to \$600,000 or from \$113.26 to \$253.81 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$456,769 or \$216.27 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in

Docket No: 13-01762.001-R-1

the record. Therefore, no reduction in the subject's assessment is warranted.

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.

\_\_\_\_\_  
Chairman

*K. L. Fan*

*Mario Alvarez*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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: February 19, 2016

*A. Proctor*

\_\_\_\_\_  
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 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 the subsequent year 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.

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.