



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

APPELLANT: Mark Elster
DOCKET NO.: 15-02749.001-R-1
PARCEL NO.: 16-34-208-018

The parties of record before the Property Tax Appeal Board are Mark Elster, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$41,610
IMPR.: \$63,907
TOTAL: \$105,517

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 2015 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 1-story brick dwelling with 1,568 square feet of living area. The dwelling was constructed in 1955 and expanded and updated in 2008 resulting in an effective age of 1971. Features include a full unfinished basement and central air conditioning. The subject is situated on an 8,078 square foot site located in Highland Park, Moraine 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. The comparables had varying degrees of similarity when compared to the subject. They consist of one-story dwellings of brick or frame exterior construction built between 1954 and 1959 that range in size from 1,120 to 1,436 square feet of living area. They feature basements, three with finished area, and central air conditioning. One has a fireplace and three feature garages that range in size from 264 to 572

square feet of building area. They are located a distance of .08 to 1.10 miles from the subject. These comparables sold between February 2014 and January 2015 for prices ranging from \$235,000 to \$290,000 or from \$184.78 to \$209.82 per square foot of living area land included. Based on this evidence, the appellant requested the total assessment be reduced to \$97,729 or a market value of approximately \$293,216 or \$187.00 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,517. The subject's assessment reflects a market value of \$318,014 or \$202.81 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review cited differences between the appellant's comparables and the subject in effective age, location, condition and features.

In support of the subject's assessment the board of review submitted information on four comparables. The comparables had varying degrees of similarity when compared to the subject. All were 1-story brick dwellings built between 1949 and 1956 and ranging in size from 1,360 to 1,786 square feet of living area. They have basements, two with finished area. Three comparables have central air conditioning, two feature fireplaces and three have garages that range in size from 252 to 499 square feet. They are located a distance of .04 to .30 of a mile from the subject. The comparables sold from July 2013 to August 2015 for prices ranging from \$301,500 to \$477,500 or from \$221.25 to \$267.36 per square foot of living area land included.

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

In rebuttal, the appellant compares and contrasts the differences between the subject and the board of review comparables with regard to lot size, features and sale date.

Conclusion of Law

The taxpayers contend overvaluation as the basis of the appeal. 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 based on overvaluation is not warranted.

The Board finds none of the comparable sales submitted by either party were particularly similar to the subject. The appellant's comparables differed from the subject in dwelling size, lot size, location and/or features including garages, fireplaces and finished basement as compared to the subject's unfinished basement. The board of review comparables differed from the subject in lot size and/or features such as basement finish, central air conditioning, fireplaces and garages. Two of these comparables sold in 2013, not proximate in time to the subject's assessment date of January 1, 2015. That said, the Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparable #3 which are similar to the subject in age,

dwelling size, exterior construction and some features such as an unfinished basement. These comparables sold in October 2014 and August 2015 for \$256,100 and \$342,500 or for \$184.78 and \$221.25 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$318,014 or \$202.81 per square foot of living area, including land, which is between the best comparable sales in this record on both a total market value basis as well as a per square foot basis. Based on this evidence the Board finds no reduction in the subject's assessment based on overvaluation 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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 20, 2018



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

Mark Elster, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085