



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

APPELLANT: Ilene Green  
DOCKET NO.: 16-03330.001-R-1  
PARCEL NO.: 16-36-406-016

The parties of record before the Property Tax Appeal Board are Ilene Green, 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:** \$70,019  
**IMPR.:** \$148,091  
**TOTAL:** \$218,110

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 2016 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 is improved with a one and one-half story single-family dwelling of wood siding exterior construction. The dwelling was built in 1936 with an effective age of 1958.<sup>1</sup> The dwelling contains 2,656 square feet of living area. Features of the home include a partial basement with a finished area, central air-conditioning, two fireplaces, and a 483-square foot detached garage. The dwelling is situated on a 12,695-square foot site and located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located from .11 to .43 of a mile from the subject. The comparables consist of two-story single-family dwellings of brick, stucco or wood siding exterior construction that are situated on sites ranging from 12,075 to 15,241 square feet

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<sup>1</sup> According to the Property Record Card, the dwelling was remodeled in 1996 and has an effective age of 1958

of land area. The dwellings were built between 1928 and 1966 and range in size from 2,335 to 4,129 square feet of living area. The comparables have full basements with finished areas, central air conditioning, one to four fireplaces, and garages ranging in size from 399 to 552 square feet of building area. The comparables sold from September 2015 to May 2016 for prices ranging from \$530,000 to \$735,000 or from \$178.01 to \$267.67 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$584,262 or \$219.98 per square foot of living area, land included, based on the 2016 three-year median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,110. The subject's assessment reflects a market value of approximately \$657,750 or \$247.65 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on eight comparable sales located from .047 to .339 of a mile of the subject and all having the same neighborhood code as the subject. The comparables consist of six, two-story and two, two and one-half story single-family dwellings of brick, stucco or wood siding exterior construction situated on sites ranging from 9,000 to 15,284 square feet of land area. The homes were built from 1925 to 1954 and range in size from 2,564 to 3,097 square feet of living area. The comparables have finished basements, central air conditioning, one to three fireplaces, and garages ranging in size from 216 to 630 square feet of building area. The comparables sold from May 2014 to July 2015 for prices ranging from \$525,000 to \$780,000 or from \$204.76 to \$280.93 per square foot of living area, including land. Based on the foregoing 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 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 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables #1 and #2 which are larger dwellings when compared to the subject. The Board also gave less weight to board of review comparables #1, #3, #4, #5, #6 and #8 as their 2014 sales are dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date.

The Board finds that appellant's comparables #3 and #4 and board of review comparables #2 and #7 are similar to the subject in location, land area, age, dwelling size and most features and sold more proximate in time to the subject's January 1, 2016 assessment date. These comparables sold from June 2015 to May 2016 for prices ranging from \$530,000 to \$770,000 or from \$184.80 to \$280.93 per square foot. The subject's assessment reflects an estimated market value of

approximately \$657,750 or \$247.65, land included, which falls within the range established by these comparable sales. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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: February 13, 2019



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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COUNTY

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