



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

APPELLANT: Meghan Brooks  
DOCKET NO.: 16-03331.001-R-1  
PARCEL NO.: 16-36-307-045

The parties of record before the Property Tax Appeal Board are Meghan Brooks, 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:** \$59,865  
**IMPR.:** \$238,119  
**TOTAL:** \$297,984

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The subject property is improved with a two-story single-family dwelling of brick exterior construction. The dwelling was built in 2008 and contains 3,193 square feet of living area. Features of the home include a full finished basement, central air-conditioning, a fireplace, and a 462-square foot attached garage. The dwelling is situated on a 9,724-square foot site and located in Highland Park, Moraine Township, Lake County.

**Findings of Fact**

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .18 of a mile to 1.14 miles from the subject. The comparables consist of two-story single-family dwellings of brick exterior construction that are situated on sites ranging in size from 11,132 to 16,333 square feet of land area. The dwellings were built in 1997 or 2004 and range in size from 3,105 to 4,290 square feet of living area. The comparables have full finished basements, central air conditioning, one or three fireplaces and garages ranging in size from 441 to 520 square feet of building area. The comparables sold from September 2014 to April 2016 for prices ranging from \$740,000 to \$903,000 or from \$203.96 to \$290.82 per square foot of living area, land included. Based on this evidence, the appellant requested a total assessment of \$250,094 reflecting a market value of approximately \$750,282 or \$234.98 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$297,984. The subject's assessment reflects a market value of approximately \$898,625 or \$281.44 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 four comparable sales, one of which was also submitted by the appellant. The dwellings are located within .046 to .944 of a mile of the subject. The comparables consist of two-story single-family dwellings of brick or stucco exterior construction situated on sites ranging in size from 10,050 to 16,514 square feet of land area. The homes were built from 1965 to 2006 and range in size from 2,911 to 3,541 square feet of living area. The comparables have full basements, three with finished areas. Each comparable also has central air-conditioning, one or two fireplaces, and garages ranging in size from 441 to 617 square feet of building area. The comparables sold from August 2014 to December 2015 for prices ranging from \$838,500 to \$1,191,000 or from \$280.90 to \$336.35 per square foot of living area, land included. 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 six comparable sales to support their respective positions before the Property Tax Appeal Board as one comparable was submitted by both parties. The Board gave less weight to the appellant's comparable #1 and board of review comparables #1 and #2. Appellant's comparable #1 is a substantially larger dwelling when compared to the subject and is located over a mile distant from the subject. Board of review comparable #1 is a much older dwelling with no basement finish, dissimilar to the subject. Board of review comparable #2 appears to be a high-end outlier as its sale price is \$288,000 more than the next highest sale price in the record.

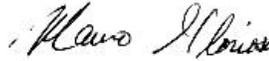
The Board finds that appellant's comparables #2 and #3 and board of review comparables #3 and #4, while having varying degrees of similarity to the subject, were the most similar comparables submitted in the record.<sup>1</sup> These three comparables sold from September 2014 to April 2016 for prices ranging from \$740,000 to \$903,000 or from \$221.23 to \$290.82 per square foot of living area, land included. The subject's assessment reflects an estimated market value of approximately \$898,625 or \$281.44 per square foot, land included, which falls within the range established by the most similar comparable sales in the record. After considering adjustments to the comparables

---

<sup>1</sup> Appellant's comparable #3 and board of review comparable #3 are the same property.

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: March 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Meghan Brooks, 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  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085