



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

APPELLANT: Mark Elster
DOCKET NO.: 16-03337.001-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 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: \$44,785
IMPR.: \$59,748
TOTAL: \$104,533

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-story single-family dwelling of brick exterior construction. The dwelling was built in 1955 and contains 1,568 square feet of living area. Features of the home include a full unfinished basement and central air-conditioning. The dwelling is situated on an 8,078 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 five comparable sales located from .08 to .37 of a mile from the subject. The comparables consist of one-story single-family dwellings of brick exterior construction that are situated on sites ranging from 7,717 to 10,916 square feet of land area. The dwellings were built between 1949 and 1962 and range in size from 1,120 to 1,970 square feet of living area. Four comparables have full basements, two of which have finished areas, and one

comparable has a partial unfinished basement. Four comparables each have central air conditioning, a fireplace and a garage ranging in size from 242 to 528 square feet of building area. The comparables sold from January 2015 to March 2016 for prices ranging from \$235,000 to \$360,500 or from \$163.45 to \$209.82 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$263,397 or \$167.98 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 \$113,568. The subject's assessment reflects a market value of approximately \$342,485 or \$218.42 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 comparables are located from .17 to .509 of a mile of the subject and consist of one-story single-family dwellings of brick exterior construction. They are situated on sites ranging from 9,937 to 10,978 square feet of land area. The homes were built from 1949 to 1958 and range in size from 1,548 to 1,768 square feet of living area. Three comparables have basements, one with a finished area. All of the comparables have central air-conditioning; two comparables each have one fireplace; and each comparable has a garage ranging in size from 252 to 396 square feet of building area. The comparables sold from August 2015 to October 2016 for prices ranging from \$342,500 to \$479,000 or from \$203.90 to \$275.92 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, as one comparable sale was submitted by both parties. The Board gave less weight to appellant's comparables #1, #3 and #5 and board of review comparables #2 and #3. Appellant's comparables differ from the subject as follows: #1 is a larger dwelling with a large garage; #3 is a smaller dwelling with a finished basement and a garage; and #5 is a smaller dwelling with a finished basement. Board of review's comparable #2 has a finished basement and a garage; and #3 lacks a basement, all dissimilar when compared to the subject. Further, board of review comparable #2 appears to be an outlier base on its \$479,000 sales price in comparison to the next highest sale price of \$360,500.

The Board finds that appellant's comparables #2 and #4 and board of review comparables #1 and #4, while having varying degrees of similarity to the subject, were the best comparables

submitted in the record.¹ These three comparables sold from September 2015 to March 2016 for prices ranging from \$265,000 to \$360,500 or from \$166.88 to \$216.32 per square foot. The subject's assessment reflects an estimated market value of approximately \$342,485 or \$218.42, land included, which falls above the range established by the best comparable sales in the record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject such as the absence of air conditioning in appellant's comparable #2, inferior to the subject, and the presence of garages and fireplaces in the other two best comparables, superior to the subject, the Board finds a reduction in the subject's assessment is justified.

¹ Appellant's comparable #4 and board of review comparable #1 are the same property.

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

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