



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

APPELLANT: Merle Lask  
DOCKET NO.: 16-04304.001-R-1  
PARCEL NO.: 16-21-413-033

The parties of record before the Property Tax Appeal Board are Merle Lask, the appellant, by attorney Margaret E. Graham, of O'Keefe Lyons & Hynes, LLC in Chicago, 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:** \$ 37,228  
**IMPR.:** \$121,551  
**TOTAL:** \$158,779

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 consists of a two-story dwelling of brick exterior construction with 2,732 square feet of living area. The dwelling was constructed in 1968. Features of the home include a partial unfinished basement, central air conditioning and a 477 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity and overvaluation as to the assessment of the subject property as the bases of the appeal; no dispute was raised as to the land assessment. In support of the appeal, the appellant submitted information on five comparables with equity data and on three comparables with recent sales data.

The equity comparables are located within .09 of a mile of the subject although none are located in the same neighborhood code that is assigned to the subject property. The comparables consist

of two-story brick dwellings that were built between 1965 and 1967. The homes range in size from 2,519 to 2,826 square feet of living area. Each home features a partial basement, one of which has finished area. Four of the comparables have central air conditioning and one comparable has a fireplace. Each of the comparables has a garage ranging in size from 273 to 441 square feet of building area. The comparables have improvement assessments ranging from \$85,386 to \$96,100 or from \$32.84 to \$34.64 per square foot of living area.

The market value comparables consist of parcels ranging in size from 9,764 to 12,787 square feet of land area which have each been improved with a two-story brick dwelling. The homes were built between 1965 and 1978 and range in size from 2,649 to 2,887 square feet of living area. Each home has a basement, two of which have finished areas. Each dwelling also has central air conditioning and one comparable has a fireplace. Each of the comparables has a garage ranging in size from 273 to 462 square feet of building area. The comparables sold between February 2013 and October 2015 for prices ranging from \$375,000 to \$430,000 or from \$139.15 to \$157.04 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$92,260 or \$33.77 per square foot of living area and a reduced total assessment of \$129,488 which would reflect a market value of approximately \$388,503 or \$142.20 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,779. The subject property has an improvement assessment of \$121,551 or \$44.49 per square foot of living area. The subject's total assessment reflects an estimated market value of \$478,827 or \$175.27 per square foot of living area, including land, when applying the 2016 three-year average median level of assessments for Lake County of 33.16% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and information on four comparable sales.

The equity comparables are each located in the same neighborhood code assigned by the assessor as the subject property and within .256 of a mile of the subject. The comparables consist of two-story brick dwellings that were built between 1966 and 1969. The homes range in size from 2,660 to 2,756 square feet of living area. Each home features a partial basement, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 440 to 567 square feet of building area. One comparables also has a fireplace. The comparables have improvement assessments ranging from \$121,007 to \$123,427 or from \$44.49 to \$45.49 per square foot of living area.

The market value comparables are located within the same neighborhood code as the subject property and consist of two-story dwellings of brick or wood siding exterior construction. The homes were built between 1952 and 1978 and range in size from 2,448 to 2,907 square feet of living area. Each home has a basement, one of which has finished area. Each dwelling also has central air conditioning, a fireplace and a garage ranging in size from 437 to 528 square feet of building area. The comparables sold between January 2015 and October 2016 for prices ranging

from \$481,000 to \$680,000 or from \$165.46 to \$255.00 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 taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 provided a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #1 and to board of review comparable #2; the appellant's comparable lacks air conditioning and has a fireplace that is not an amenity of the subject and the board of review comparable has basement finish that is not a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 through #5 along with board of review comparables #1, #3 and #4. These seven comparables have varying degrees of similarity to the subject dwelling and had improvement assessments that ranged from \$32.84 to \$44.78 per square foot of living area. The subject's improvement assessment of \$44.49 per square foot of living area falls within the range established by the best comparables in this record and is well-supported by the board of review equity comparables that are located in the same neighborhood code as the subject and have similar age, design, dwelling size and amenities as the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also contends that 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 on grounds of overvaluation.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board on the market value argument. The Board has given reduced weight to appellant's comparables #1 and #2 as the sales occurred in 2013 and 2014, respectively, which are dated and less likely to be indicative of the subject's estimated market value as of the January 1, 2016 assessment date at issue in this appeal. The Board has also given

reduced weight to board of review comparable sales #3 and #4 as these sales appear to be outliers which are significantly higher than the other sales in the record and these dwellings each have basements approximately twice the size of the subject's basement making them different from the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable sales #1 and #2. These three comparables sold between May 2015 and October 2016 for prices ranging from \$430,000 to \$481,000 or from \$148.94 to \$202.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$478,827 or \$175.27 per square foot of living area, including land, which is within the range of the best comparable sales in this record in terms of both overall value and on a per-square-foot basis. After considering adjustments to the best comparables for differences when compared to the subject property, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

In conclusion, the Board finds based upon the record evidence that no reductions on the subject property are warranted either based upon lack of assessment uniformity or based upon overvaluation.

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.

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Chairman



\_\_\_\_\_  
Member



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Member



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Member



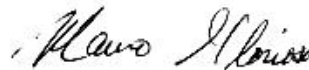
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Member

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: January 21, 2020



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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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