



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

APPELLANT: Carolyn Gessner  
DOCKET NO.: 17-01099.001-R-1  
PARCEL NO.: 16-36-112-012

The parties of record before the Property Tax Appeal Board are Carolyn Gessner, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$46,408  
**IMPR.:** \$103,844  
**TOTAL:** \$150,252

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 2017 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 1,670 square feet of living area. The dwelling was constructed in 1954. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 528 square foot detached garage. The property is 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 six comparable sales located from .10 of a mile to 1.42 miles from the subject. The comparables are described as two-story dwellings of wood siding or brick exterior construction ranging in size from 1,438 to 2,150 square feet of living area. The dwellings were constructed from 1917 to 1967, with three having effective ages ranging from 1952 to 1970. The comparables each have a partial or a full basement, with five having finished area; five comparables each have central air conditioning and a garage ranging in size from 200

to 720 square feet of building area; and five comparables each have one or two fireplaces. The properties are situated on sites ranging in size from 5,200 to 8,606 square feet of land area. The comparables sold from April 2016 to April 2017 for prices ranging from \$330,000 to \$499,000 or from \$183.33 to \$271.21 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,252. The subject's assessment reflects a market value of \$453,249 or \$271.41 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review critiqued the appellant's comparables noting differences in features.

In support of the subject's assessment, the board of review submitted information on six comparable sales located from .16 of a mile to 1.381 miles from the subject. Board of review comparable #2 is the same property as appellant's comparable #5. The comparables are described as two-story dwellings of wood siding, stucco or brick exterior construction ranging in size from 1,526 to 1,878 square feet of living area. The dwellings were constructed from 1920 to 1946. Each comparable has a full basement with finished area; central air conditioning and a garage ranging in size from 264 to 484 square feet of building area. The properties are situated on sites ranging in size from 5,200 to 12,220 square feet of land area. The comparables sold from June 2016 to October 2017 for prices ranging from \$465,000 to \$550,000 or from \$264.81 to \$327.00 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted eleven comparable sales for consideration, which includes the parties' common comparable. The Board gave less weight to appellant's comparable #6 based its larger dwelling size when compared to the subject. The Board also gave less weight to appellant's comparable #3 and board of review comparable #4 due to their distant location from the subject. Less weight was also given to board of review comparable #6 based on its larger dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be the remaining comparables in the record. These comparables are similar to the subject in location, dwelling size, design and features. They sold from April 2016 to October 2017 for prices ranging from \$390,000 to \$550,000 or from \$238.64 to \$315.73 per square foot of living area, including land. The

subject's assessment reflects a market value of \$453,249 or \$271.41 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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



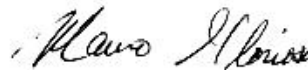
Member

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: April 21, 2020



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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