



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

APPELLANT: Lorraine Freedman
DOCKET NO.: 17-02185.001-R-1
PARCEL NO.: 16-08-107-018

The parties of record before the Property Tax Appeal Board are Lorraine Freedman, 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: \$184,761
IMPR.: \$275,316
TOTAL: \$460,077

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 is improved with a two-story brick single-family dwelling built in 1995. The home contains 5,566 square feet of living area and features an unfinished basement, central air conditioning, three fireplaces, and an 851-square foot garage. The dwelling has 4.0 bathrooms. The dwelling is situated on a 60,113 square foot site located in Lake Forest, West Deerfield Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales located from .39 of a mile to 1.18 miles from the subject. The dwellings were built from 1989 to 1998 and consist of two, 1.75 story and four, two-story brick or wood-sided single-family dwellings. The houses are situated on sites ranging in size from 60,548 to 94,525 square feet of land area and range in size from 5,114 to 5,968 square feet of living area. The comparables each feature a full or partial basement, three of which

have finished area. Each comparables has central air conditioning, two to four fireplaces, and an attached garage ranging in size from 528 to 1,232 square feet of building area. One comparable features a second 538-square foot detached garage. Two comparables have inground swimming pools. The dwellings have 3.1 to 5.2 bathrooms. The comparables sold from January to December 2016 for prices ranging from \$1,180,000 to \$1,686,250 or from \$216.24 to \$285.08 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$460,077, reflecting a market value of approximately \$1,380,369 or \$248.00 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 \$528,281. The subject's assessment reflects a market value of approximately \$1,593,608 or \$286.31 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 support of its contention of the correct assessment, the board of review submitted information on the sales of seven comparable properties, two of which were also submitted by the appellant.¹ These properties are located from .347 to .992 of a mile from the subject. The dwellings consist of one, 1.75-story and six, two-story brick or wood-sided single-family dwellings situated on sites containing from 50,094 to 94,525 square feet of land area. The homes were built from 1989 to 2003 and range in size from 4,900 to 6,122 square feet of living area. The comparables each have a basement, four of which have finished area. The comparables also feature central air conditioning, one to three fireplaces, and an attached garage ranging in size from 528 to 1,195 square feet of building area. One comparable features a second 538-square foot detached garage. Four comparables each have inground swimming pools. The dwellings have 3.1 to 5.2 bathrooms. The comparables sold from April 2016 to September 2018 for prices ranging from \$1,306,250 to \$2,150,000 or from \$255.43 to \$360.44 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 11 comparable sales to support their respective positions before the Property Tax Appeal Board, as two comparables were submitted by both parties. The Board gave less weight to appellant's comparables #2, #3, #5 and #6, and the board of review's comparables, which includes the parties' two common comparables, as these comparables

¹ Board of review's comparables #3 and #6 are the same properties as appellant's comparables #6 and #2, respectively.

differed from the subject in basement finish, garage number or size, lot size, had inground swimming pools, and/or were located over a mile distant from the subject property.

The Board finds that appellant's comparables #1 and #4 were the best comparables submitted in the record in terms of location, age, bathroom count, and most features. These comparables sold in January and July 2016 for \$1,180,000 and \$1,410,000 or \$216.24 and \$273.36 per square of living area, land included. The subject's assessment reflects an estimated market value of \$1,593,608 or \$286.31 per square foot of living area, land included, which is higher than that of the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessed value is not supported and a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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: July 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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