



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

APPELLANT: Clara Bogen  
DOCKET NO.: 17-02197.001-R-1  
PARCEL NO.: 16-04-406-034

The parties of record before the Property Tax Appeal Board are Clara Bogen, 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:** \$96,425  
**IMPR.:** \$185,409  
**TOTAL:** \$281,834

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 1.5-story dwelling of brick exterior construction with 3,732 square feet of living area. The dwelling was constructed in 1963. Features of the home include a basement, central air conditioning, two fireplaces and a 598 square foot basement garage. The property is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .38 of a mile from the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction. The homes were built between 1956 and 1965 with the oldest dwelling having a reported effective age of 1982. The dwellings range in size from 3,328 to 3,759 square feet of living area. Each dwelling has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 538 to 600 square feet of building area. The comparables sold from

July to November 2016 for prices ranging from \$635,000 to \$830,000 or from \$190.81 to \$220.80 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$263,702 which would reflect a market value of \$791,185 or \$212.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$281,834. The subject's assessment reflects a market value of \$850,178 or \$227.81 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 four comparable sales along with copies of applicable property record cards and where board of review comparable #1 is the same property as the appellant's comparable #2. The properties are located within .6 of a mile from subject and consist of two-story dwellings of brick exterior construction. The homes were built between 1961 and 1967 and range in size from 3,449 to 3,848 square feet of living area. Each comparable has a basement, one of which has finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 600 square feet of building area. The comparables sold from July 2015 to July 2017 for prices ranging from \$812,000 to \$1,037,500 or from \$220.80 to \$280.10 per square foot of living area, including land. Based on this 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, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 as the dwelling features a partially finished basement whereas the subject has an unfinished basement. The Board has given reduced weight to board of review comparable #3 which sold in July 2015, a date more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1 and #4, where there is one common property. These four most similar comparables sold from May to November 2016 for prices ranging from \$635,000 to \$830,000 or from \$190.81 to \$235.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$850,178 or \$227.81 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value but within the range on a per-square-foot basis. Given that

among the best comparables, only the common comparable property is similar to the subject in dwelling size, the subject's higher overall value appears to be logical. Based on this evidence and after considering adjustments to the comparables 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: October 20, 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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