



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

APPELLANT: Elizabeth K. Berman
DOCKET NO.: 17-02214.001-R-1
PARCEL NO.: 16-27-211-031

The parties of record before the Property Tax Appeal Board are Elizabeth K. Berman, 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: \$11,543
IMPR.: \$61,816
TOTAL: \$73,359

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 townhome. The dwelling was built in 1980 and contains 1,550 square feet of living area and features a concrete slab foundation, central air conditioning, one full bathroom and one-half bathroom, and a 288-square foot garage. The dwelling is 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 three comparable sales that are located within .09 of a mile from the subject in the same townhome development as the subject. The comparables consist of one, one-story, and two, two-story single-family brick townhomes. The dwellings contain 1,550 or 1,627 square feet of living area. The comparables have concrete slab foundations, central air conditioning, a fireplace and a 288-square foot garage. Each dwelling has two full bathrooms and two also feature an additional half bathroom. The comparables sold from August 2015 to July

2016 for prices ranging from \$218,000 to \$228,000 or from \$135.22 to \$147.10 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$73,359, reflecting a market value of approximately \$220,077 or \$142.00 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 \$78,493. The subject's assessment reflects a market value of approximately \$236,781 or \$152.76 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 a grid analysis containing information on four comparable sales, one of which was also submitted by the appellant. The properties are located within .199 of a mile the subject in the same townhome development as the subject. The comparables consist of one, one-story and three, two-story single-family brick townhomes built in 1980. The dwellings range in size from 1,350 to 1,611 square feet of living area. Each of the comparables has a concrete slab foundation, central air conditioning, a fireplace, and a 288-square foot garage. Each dwelling has two full bathrooms and two also feature an additional half bathroom. The comparables sold from July 2016 to July 2017 for prices ranging from \$228,000 to \$255,000 or from \$147.10 to \$179.26 per square foot of living area, including land. In addition to the grid analysis, the board of review submitted property record cards for the subject and each of its comparables. 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 six comparable sales to support their respective positions before the Property Tax Appeal Board, as appellant's comparable #3 and board of review comparable #3 are the same property. The Board gave less weight to appellant's comparable #1, along with board of review comparable #4, which are both one-story dwellings, dissimilar to the subject, and to board of review comparables #1 and #2 which are smaller dwellings compared to the subject.

The Board finds that the remaining comparables, which include the parties' common comparable, were nearly identical to the subject in terms of location, design, age, size and most features. These comparables sold in October 2015 and July 2016 for \$218,000 and \$228,000 or \$140.65 and \$147.10 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$236,781 or \$152.76, land included, which is higher than the most similar comparables sales submitted for the Board's consideration. These comparables are identical to the subject in dwelling size and garage size but both have a fireplace

and an additional full bathroom, superior to the subject. After considering adjustments to the comparables for their superior attributes when compared to the subject, the Board finds the subject's assessed value is not supported and a reduction in the subject's assessment is warranted.

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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