



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

APPELLANT: Harlan Shapiro
DOCKET NO.: 17-02224.001-R-1
PARCEL NO.: 16-28-217-015

The parties of record before the Property Tax Appeal Board are Harlan Shapiro, 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: \$ 38,304
IMPR.: \$210,533
TOTAL: \$248,837

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 single-family dwelling of wood siding exterior construction with 2,653 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 441 square foot garage. The property has a 7,405 square foot site and is located in Highland Park, 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 five comparable sales located from .08 of a mile to 1.19-miles from the subject property. Four of the comparables share the same neighborhood code assigned by the assessor as the subject. The comparables consist of 1.75-story or 2-story dwellings of brick or wood siding exterior construction. The dwellings were built between 1948 and 2004 with the oldest dwelling having a reported effective age of 1977. The homes range in

size from 2,730 to 3,436 square feet of living area and feature full or partial basements, one of which is reportedly finished based on Multiple Listing Service (MLS) data supplied by the appellant. Each home has central air conditioning and a fireplace. Four of the comparables feature a garage ranging in size from 484 to 650 square feet of building area. The comparables sold between April 2015 and April 2017 for prices ranging from \$530,000 to \$790,000 or from \$180.66 to \$275.35 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$198,071 which would reflect a market value of \$594,272 or \$224.00 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 \$248,837. The subject's assessment reflects a market value of \$750,640 or \$282.94 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 where board of review comparable #1 is the same property as appellant's comparable #4 for which the appellant supplied an MLS data sheet describing the home as having a finished basement. The comparables are located from .075 of a mile to 1.297-miles from the subject property and comparables #1 and #2 share the same neighborhood code as is assigned to the subject. The comparables consist of two-story dwellings of brick or wood siding exterior construction. The dwellings were built between 1999 and 2004 and range in size from 2,751 to 2,842 square feet of living area. Each dwelling features a basement, where only comparable #3 has finished area as reported by the board of review. Each home has central air conditioning, a fireplace and a garage ranging in size from 420 to 620 square feet of building area. The comparables sold between July 2016 and June 2018 for prices ranging from \$750,000 to \$837,500 or from \$270.94 to \$301.37 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 eight suggested comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 along with board of review comparable #2 as the dates of sale occurred in 2015 and mid-2018, dates more remote in time from the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. The Board has also given reduced weight to appellant's

comparable #5 and board of review comparable #4 as each property is more than one-mile distant from the subject property in addition to appellant's comparable #5 being older and larger than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #4 along with board of review comparable sales #1 and #3, where there is one common property presented by the parties. These three comparables have varying degrees of similarity to the subject in location, age, design, size and/or features. These most similar comparables sold from July 2016 to April 2017 for prices ranging from \$540,000 to \$757,500 or from \$180.66 to \$275.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$750,640 or \$282.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and slightly above the range on a per-square-foot basis. After considering adjustments to the comparables for differences when compared to the subject in age, size and/or other features, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence 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: June 16, 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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