



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

APPELLANT: Gail Thomas  
DOCKET NO.: 17-02351.001-R-1  
PARCEL NO.: 16-36-307-088

The parties of record before the Property Tax Appeal Board are Gail Thomas, 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:** \$57,249  
**IMPR.:** \$195,989  
**TOTAL:** \$253,238

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 3,203 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 441 square foot garage. The property has an 8,748 square foot site and 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 between .11 of a mile and 1.27 miles from the subject property. The comparables have sites ranging in size from 9,778 to 14,931 square feet of land area and consist of two-story dwellings of brick or wood siding exterior construction that range in size from 2,914 to 3,469 square feet of living area. The dwellings were constructed from 1977 to 2004. Each comparable has a basement, with five

having finished area. The comparables each have central air conditioning, one fireplace and a garage ranging in size from 441 to 598 square feet of building area. The comparables sold from January 2016 to May 2017 for prices ranging from \$480,000 to \$784,000 or from \$138.37 to \$240.49 per square foot of living area, including land. The appellant's submission also included Multiple Listing Service (MLS) sheets associated with the sales of comparables #5 and #6. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$259,529. The subject's assessment reflects a market value of \$782,893 or \$244.42 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 three comparable sales located within .151 of a mile of the subject property. Board of review comparable #3 was also utilized by the appellant as comparable #5. The comparables were improved with one, 1.5-story and two, two-story dwellings of dryvit stucco-thin or brick exterior construction ranging in size from 3,192 to 3,559 square feet of living area. The dwellings were constructed from 1931 to 1977. The comparables each feature a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 264 to 528 square feet of building area. The comparables sold from November 2015 to August 2016 for prices ranging from \$675,000 to \$900,000 or from \$206.30 to \$252.88 per square foot of living area, including land. The board of review also submitted a redfin.com printout dated August 22, 2017 disclosing the subject's list price of \$799,500. 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 met this burden of proof and a reduction in the subject's assessment is.

The parties submitted eight comparable sales for the Board's consideration with one comparable being utilized by both parties. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences in age and/or location. The Board gave less weight to the appellant's comparables #1 and #2 which are less proximate in location to the subject being more than 1.23 miles away. The Board also gave less weight to board of review comparables #1 and #2 which are 63 and 32 years older than the subject, respectively. Furthermore, board of review comparable #2 has a dissimilar 1.5-story design when compared to the subject's two-story design and a sale date in 2015, which is dated and less likely to be indicative of the subject's market value as of January 1, 2017.

The Board finds the best evidence of market value to be the appellant's comparable sales #3, #4, #5 and #6, which includes the parties' common comparable. Although none of the comparables

are similar to the subject in age, they are similar to the subject in location, dwelling size, design and features. These most similar comparables sold from April 2016 to May 2017 for prices ranging from \$650,000 to \$784,000 or from \$194.84 to \$240.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$782,893 or \$244.42 per square foot of living area, including land, which falls within the overall range but above the range on a square foot basis established by the best comparable sales in this record. After considering necessary adjustments to the comparables for differences when compared to the subject such as age, the Board finds a reduction in the subject's assessment is 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Gail Thomas, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085