



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

APPELLANT: Emily Alexander
DOCKET NO.: 17-02352.001-R-1
PARCEL NO.: 17-31-302-154

The parties of record before the Property Tax Appeal Board are Emily Alexander, the appellant(s), 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: \$108,413
IMPR.: \$133,763
TOTAL: \$242,176

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 stucco exterior construction with 2,422 square feet of living area.¹ The dwelling was constructed in 1929 with a reported effective age of 1955 and a reported "excellent" quality grade. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a detached 648 square foot garage. The property has an 18,824 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 within .62 of a mile from the

¹ The Board finds the recorded dwelling size as of the assessment date was 2,422 square feet; a subsequent revaluation after permit work resulted in a larger dwelling size of 2,802 square feet of living area.

subject and each of which shares the same neighborhood code assigned by the assessor to the subject. The comparables are improved with 1.75 -story or 2-story dwellings of brick exterior construction that were built between 1928 and 1967 with effective ages ranging from 1928 to 1971; the homes each have reported quality grades of "very good." The homes range in size from 2,327 to 2,936 square feet of living area with basements, four of which have finished areas. Each dwelling features central air conditioning, one or two fireplaces and five of the comparables each have a garage ranging in size from 169 to 581 square feet of building area. The properties sold from January to July 2016 for prices ranging from \$410,000 to \$749,000 or from \$173.51 to \$307.35 per square foot of living area, including land.

Based on this evidence the appellant requested a reduced assessment of \$242,176 which would reflect a market value of \$726,601 or \$300.00 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 \$273,081. The subject's assessment reflects a market value of \$823,774 or \$340.12 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 response to the appellant's evidence, the board of review reiterated the appellant's six comparables and noted that each home has a "very good" quality grade as compared to the subject's "excellent" quality grade. In addition, the board of review noted that appellant's comparable #6 was built in 1928 and has an unchanged effective age. A copy of the Multiple Listing Service (MLS) data sheet concerning appellant's comparable #1 was submitted noting the property sold as a "renovate or build new on this" lot. As to the subject dwelling, the assessing officials noted a 2017 Building Permit was obtained reflecting a value of \$100,000 for the work to be performed. The board of review also supplied the subject's property record card with a print date of March 7, 2019 depicting a dwelling size of 2,802 square feet of living area with a schematic drawing that depicts a 380 square foot one-story Cathedral entrance that was not depicted on the subject's schematic drawing submitted by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales where comparable #4 was the same property as appellant's comparable #6. Each comparable is located in the same neighborhood code assigned by the assessor as the subject and is situated within .364 of a mile of the subject. The comparables are improved with 1.75 -story or 2-story dwellings of brick exterior construction that were built between 1928 and 1946; the homes each have reported condition grades of "average" which is identical to the subject's condition grade. The homes range in size from 2,437 to 2,779 square feet of living area with basements, each of which have finished areas. The homes feature central air conditioning, one or two fireplaces and a garage ranging in size from 253 to 581 square feet of building area. The properties sold in February 2015 or June 2016 for prices ranging from \$749,000 to \$962,000 or from \$294.17 to \$346.29 per square foot of living area, including land.

Based on this evidence and argument, 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 nine 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 board of review comparable #1 as its sale date in February 2015 is most remote in time to the valuation date at issue of January 1, 2017 than other more recent sales in the record.

The remaining eight comparables, including the parties' common comparable, present varying degrees of similarity to the subject in age, design, dwelling size, foundation and/or other features. Each comparable presents a brick exterior whereas the subject has a stucco exterior construction; several of the comparables have finished basement areas whereas the subject has an unfinished basement; and the subject has a larger garage than each of the suggested comparables.

The comparables sold from January to July 2016 for prices ranging from \$410,000 to \$817,500 or from \$173.51 to \$307.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$823,774 or \$340.12 per square foot of living area, including land, which is above the range established by the most recent comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: 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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