



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

APPELLANT: Steven Ecker
DOCKET NO.: 17-02356.001-R-1
PARCEL NO.: 16-36-123-029

The parties of record before the Property Tax Appeal Board are Steven Ecker, 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: \$58,148
IMPR.: \$105,502
TOTAL: \$163,650

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 1,950 square feet of living area. The dwelling was constructed in 1951. Features of the home include a partial basement with finished area, central air conditioning and two fireplaces. The property has a 5,860 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 three comparable sales located between 1.14 and 1.43 miles from the subject property. The comparables have sites containing 10,001 or 10,500 square feet of land area and consist of 1.5-story dwellings of wood siding exterior construction that range in size from 1,740 to 1,983 square feet of living area. The dwellings were constructed from 1917 to 1923. Each comparable features a basement, with two having finished area. In addition, two comparables have central air conditioning and one fireplace. One comparable has a garage

containing 420 square feet of building area. The comparables sold in either April or August 2016 for prices ranging from \$280,000 to \$470,000 or from \$160.92 to \$237.36 per square foot of living area, including land. 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 \$163,650. The subject's assessment reflects a market value of \$493,665 or \$253.16 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 in the same neighborhood as the subject property and within .527 of a mile of the subject. The comparables have sites ranging in size from 5,200 to 6,506 square feet of land area and consist of 2-story dwellings of brick, stucco or wood siding exterior construction that range in size from 1,753 to 2,028 square feet of living area. The dwellings were constructed from 1929 to 1931. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 240 to 324 square feet of building area. These properties sold from March 2016 to March 2017 for prices ranging from \$522,000 to \$575,000 or from \$277.31 to \$297.78 per square foot of living area, including land. Based on the comparable sales 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 six comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject in age. The Board gave less weight to appellant's comparables as that are 28 to 34 years older in age and have locations that are less proximate to the subject being more than 1.14 miles away.

The Board finds the best evidence of market value to be the comparables submitted by the board of review. Although, these three comparables each have a garage, unlike the subject and are older in age when compared to the subject, they are similar to the subject in location, dwelling size and some features. These comparables sold from March 2016 to March 2017 for prices ranging from \$522,000 to \$575,000 or from \$277.31 to \$297.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$493,665 or \$253.16 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record but is also supported given its lack of a garage. After considering necessary adjustments to the comparable sales for differences when compared to the subject such

as age and features, the Board finds no reduction in the subject's estimated market value as reflected by its 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

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