



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

APPELLANT: Merle Lask  
DOCKET NO.: 17-02982.001-R-1  
PARCEL NO.: 16-21-413-033

The parties of record before the Property Tax Appeal Board are Merle Lask, the appellant, by attorney Margaret E. Graham, of O'Keefe Lyons & Hynes, LLC in Chicago, 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:** \$ 38,691  
**IMPR.:** \$126,328  
**TOTAL:** \$165,019

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 2,732 square feet of living area. The dwelling was constructed in 1968. Features of the home include a partial unfinished basement, central air conditioning and a 477 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity and overvaluation as to the assessment of the subject property as the bases of the appeal; no dispute was raised as to the land assessment. In support of the appeal, the appellant submitted information on three comparables with equity data and on three comparables with recent sales data.

The equity comparables are located within .37 of a mile of the subject and each is located in the same neighborhood code that is assigned to the subject property. The comparables consist of

two-story brick dwellings that were built between 1967 and 1978. The homes range in size from 2,335 to 2,508 square feet of living area. Each home features a full or partial unfinished basement, central air conditioning and a garage ranging in size from 242 to 540 square feet of building area. Two comparables each also have a fireplace. The comparables have improvement assessments ranging from \$104,538 to \$106,497 or from \$42.30 to \$44.77 per square foot of living area.

The market value comparables are located within .33 of a mile of the subject property and are improved with two-story brick dwellings. The homes were built between 1967 and 1978 and range in size from 2,508 to 2,907 square feet of living area. Each home has a full or partial basement, two of which have finished areas. Each dwelling also has central air conditioning and two comparables each have a fireplace. Each of the comparables has a garage ranging in size from 437 to 540 square feet of building area. The comparables sold between November 2014 and May 2015 for prices ranging from \$416,000 to \$481,000 or from \$157.04 to \$166.27 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$109,660 or \$40.14 per square foot of living area although in the brief counsel argued the improvement assessment should be reduced to \$119,907 or \$43.89 per square foot. The appellant also requested a reduced total assessment of \$148,351 which would reflect a market value of approximately \$445,097 or \$162.92 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,019. The subject property has an improvement assessment of \$126,328 or \$46.24 per square foot of living area. The subject's total assessment reflects an estimated market value of \$497,795 or \$182.21 per square foot of living area, including land, when applying the 2017 three-year average median level of assessments for Lake County of 33.15% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and information on four comparable sales.

The equity comparables are each located in the same neighborhood code assigned by the assessor as the subject property and within .072 of a mile of the subject. The comparables consist of two-story brick dwellings that were built between 1967 and 1970. The homes range in size from 2,732 to 2,768 square feet of living area. Each home features a partial unfinished basement, central air conditioning and a garage ranging in size from 441 to 477 square feet of building area. Two of the comparables also each have a fireplace. The comparables have improvement assessments ranging from \$123,690 to \$130,257 or from \$44.90 to \$47.06 per square foot of living area.

The market value comparables are located within the same neighborhood code as the subject property and consist of two-story brick dwellings that were built between 1962 and 1978. The homes range in size from 2,382 to 2,856 square feet of living area. Each home has a full or partial basement, two of which have finished areas. Each dwelling also has central air conditioning, a fireplace and a garage ranging in size from 441 to 462 square feet of building

area. The comparables sold between April 2016 and March 2018 for prices ranging from \$494,700 to \$680,000 or from \$202.08 to \$238.10 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 provided a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1 and #2 as these dwellings have substantially larger basements than the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with the board of review comparables. These five comparables have varying degrees of similarity to the subject dwelling and had improvement assessments that ranged from \$44.77 to \$47.06 per square foot of living area. The subject's improvement assessment of \$46.24 per square foot of living area falls within the range established by the best comparables in this record and is well-supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also contends that 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 on grounds of overvaluation.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board on the market value argument. The Board has given reduced weight to the appellant's comparables as the sales occurred in 2014 and 2015 which is dated and less likely to be indicative of the subject's estimated market value as of the January 1, 2017 assessment date at issue in this appeal. The Board has also given reduced weight to board of review comparable sales #1 and #3 as sale #3 appears to be an outlier that is significantly higher than the other sales in the record and each of these dwellings have basements approximately twice the size of the subject's basement making them superior to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #4. These comparables sold in October 2016 and March 2018, respectively, for prices of \$494,700 and \$575,000 or for \$202.08 and \$211.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$497,795 or \$182.21 per square foot of living area, including land, which is within the range of the best comparable sales in this record in terms of overall value and below the range on a per-square-foot basis. After considering adjustments to the best comparables for differences when compared to the subject property, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

In conclusion, the Board finds based upon the record evidence that no reductions on the subject property are warranted either based upon lack of assessment uniformity or based upon overvaluation.

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.

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Chairman



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Member



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Member



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Member



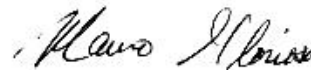
\_\_\_\_\_  
Member

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: January 21, 2020



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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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