



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

APPELLANT: Rhonda Kaplan-Katz
DOCKET NO.: 18-01234.001-R-2
PARCEL NO.: 17-31-302-155

The parties of record before the Property Tax Appeal Board are Rhonda Kaplan-Katz, the appellant, by attorney Daniel J. Farley, of the Law Offices of Terrence Kennedy Jr. 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: \$180,526
IMPR.: \$455,614
TOTAL: \$636,140

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 2018 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 is improved with a 2-story dwelling of brick exterior construction with 7,106 square feet of living area. The dwelling was built in 1998. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and an attached garage with 1,205 square feet of building area.¹ The property has a 41,665 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 a brief outlining the reason for the appeal and an appraisal estimating the subject property had a market value of \$1,575,000 as of January 1, 2017. The appraisal was prepared by Christopher Stewart, an Illinois certified residential real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison

¹ Some descriptive information was gleaned from the subject's property record card.

approach to value utilizing four comparable sales. Based on the appraisal report and supporting brief, the appellant requested the subject's assessment be reduced to \$524,475.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$636,140. The subject's assessment reflects a market value of \$1,923,035 or \$270.62 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue. The board of review disclosed in its submission that 2015 was the beginning of the general assessment period for the subject property.

The board of review argued the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-01811.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$559,440 based on an agreement of the parties. The board of review further explained that Moraine Township's general assessment cycle began in 2015 and continues through 2018. It further indicated that in tax years 2016, 2017, and 2018 township equalization factors of 1.0763, 1.0504, and 1.0058 were applied in Moraine Township, respectively. The board of review explained that the assessment for the 2018 tax year was calculated by applying the 2016, 2017, and 2018 equalization factors to the Property Tax Appeal Board's assessment as determined for the 2015 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In further support of its contention of the correct assessment, the board of review submitted information on four comparable sales with similar characteristics as the subject property. The comparables sold from April 2016 to August 2018 for prices ranging from \$1,350,000 to \$3,050,000 or from \$299.73 to \$492.93 per square foot of living area, land included.

Based on this evidence and argument, the board of review requested the assessment be sustained.

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 Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2015 tax year under Docket Number 15-01811.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$559,440 based on an agreement of the parties. The Property Tax Appeal Board finds that Lake County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, **such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185) (Emphasis added)

The Board finds this record disclosed the subject property is an owner-occupied residence² and the 2015 through 2018 tax years are within the same general assessment period. The Board finds the record shows equalization factors of 1.0763, 1.0504, and 1.0058 were applied in Moraine Township, for the 2016, 2017, and 2018 tax years, respectively. The record contains no evidence showing the Board's 2015 decision was reversed or modified upon administrative review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2015 decision results in an assessment of \$636,140. ($\$559,440 \times 1.0763 \times 1.0504 \times 1.0058 = \$636,140$). The subject's final 2018 assessment as established by the board of review was \$636,140.

Additionally, The Board gave little weight to the appraiser's value opinion or the appraiser's comparable sales as the appraiser utilized sales (unadjusted for time) from 2014, 2015, and 2016, dates too remote in time to accurately reflect subject's market value as of the January 1, 2018 assessment date at issue. Moreover, the board of review comparable sales #1, #2 and #4 which sold more proximate in time to the subject's assessment date sold for prices ranging from \$1,950,000 to \$3,050,000 or from \$303.17 to \$492.93 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,923,035 or \$270.62 per square foot of living area, land included, which is below the range established by the best comparable sales in the record on both an overall value basis and per square foot basis.

In conclusion, considering the statutory requirements of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the evidence in the record, the Property Tax Appeal Board finds the assessment as established by the board of review is correct and no change in the subject's assessment is warranted.

² The Board's finding is based on the fact that the appellant's mailing address is identical to the subject property address depicted on the appeal form. Furthermore, the subject's property record card depicts the appellant as the owner of record.

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: August 24, 2021



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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