



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

APPELLANT: Joseph Henderick
DOCKET NO.: 18-02994.001-R-1
PARCEL NO.: 16-23-409-037

The parties of record before the Property Tax Appeal Board are Joseph Henderick, 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: \$9,108
IMPR.: \$52,922
TOTAL: \$62,030

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 consists of a two-story dwelling of brick exterior construction with 1,216 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation, central air conditioning and a 360 square foot garage. The property has an 1,857 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 four comparable sales located within 1.20 miles from the subject property. The comparables are improved with two-story dwellings of brick exterior construction that have either 1,254 or 1,344 square feet of living area. The homes were built in 1964 or 1965. Each comparable has a basement, three with finished area and central air conditioning. One comparable has a fireplace. The comparables sold from September 2016 to April 2018 for prices ranging from \$145,000 to \$205,000 or from \$107.89 to \$161.88 per square

foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$55,119.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,030. The subject's assessment reflects a market value of \$187,515 or \$154.21 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.

In support of its contention of the correct assessment the board of review submitted a prior 2015 decision of the Property Tax Appeal Board, under Docket Number 2015-02702.001-R-1, in which the Board rendered a decision reducing the subject's assessment to \$54,551 based on an agreement by the parties. The board of review argued that the subject's 2018 assessment of \$62,030 equates to the 2015 reduction by the PTAB plus application of the 2016, 2017 and 2018 equalization factors of 1.0763, 1.0504 and 1.0058, respectively.

The board of review also submitted a grid analysis on four equity comparables and one comparable sale. The equity comparables were not analyzed by the Board as this evidence is not responsive to the overvaluation argument that is the basis of this appeal before the Board and will no longer be addressed. The comparable sale is improved with a two-story dwelling of brick exterior construction that contains 1,216 square feet of living area. The home was built in 1954 and features a concrete slab foundation. The comparable sold in August 2017 for \$160,000 or \$131.58 per square foot of living area, land included. Information reported on the board of review's grid analysis indicated this sale was unqualified and a foreclosure. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 five comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #3 which sold in 2016 and is dated and less likely to be indicative of the subject's fair market value as of the January 1, 2018 assessment date. The Board gave less weight to the appellant's comparable #4 due to a location greater than one mile from the subject property. The Board gave less weight to the board of review's comparable sales due to its foreclosure status.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 which are similar to the subject in location, age, design and dwelling size, but differ from the subject in having basements compared to the subject's concrete slab foundation and lack garages compared to the subject's 360 square foot garage. These two comparables sold in June 2017 and April 2018 for prices of \$184,000 and \$145,000 or for \$136.90 and \$107.89 per square foot of

living area, including land, respectively. The subject's assessment reflects a market value of \$187,515 or \$154.21 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not justified.

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for the prior tax year under Docket Number 15-02702.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$54,551. The Property Tax Appeal Board finds that information in the record indicates the subject property is not an owner-occupied residence, therefore, section 16-185 of the Property Tax Code is not controlling in this appeal. (35 ILCS 200/16-185)

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:

January 19, 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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