



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

APPELLANT: David Sogin
DOCKET NO.: 18-03017.001-R-1
PARCEL NO.: 16-25-306-017

The parties of record before the Property Tax Appeal Board are David Sogin, 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: \$107,863
IMPR.: \$154,457
TOTAL: \$262,320

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 3,072 square feet of living area. The dwelling was constructed in 1926 but has an effective age of 1957 due to remodeling in 1995. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a two-car garage containing 484 square feet of building area. The property has a 12,000 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 from .14 to .87 of a mile from the subject property. The comparables have sites that range in size from 9,242 to 18,317 square feet of land area. The comparables consist of a one and one-half-story dwelling and five, two-story dwellings of brick, stucco, stone or wood siding exterior construction ranging in size from

2,532 to 3,146 square feet of living area. The dwellings were built from 1923 to 1965. Five comparables have effective ages that range from 1958 to 1972. Each comparable features a basement with four having finished area, central air conditioning, one fireplace and a garage ranging in size from 266 to 552 square feet of building area. The comparables sold from June 2016 to April 2018 for prices ranging from \$517,000 to \$781,250 or from \$178.00 to \$236.57 per square foot of living area, including land. The appellant provided the Multiple Listing Service sheets associated with the sales of comparables #5 and #6 which described each dwelling as a recent rehab. Based on this evidence, the appellant requested the subject's assessment be reduced to \$235,497 reflecting an estimated market value of \$706,562 when using 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 \$262,320. The subject's assessment reflects a market value of \$792,987 or \$258.13 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 information on four comparable sales located from .31 to .935 of a mile from the subject property. The comparables have sites that range in size from 9,381 to 15,770 square feet of land area. The comparables consist of a two and one-half-story dwelling and three, two-story dwellings of brick, stucco or wood siding exterior construction that were built from 1912 to 1928. The comparables have effective ages ranging from 1932 to 1957 due to remodeling. The dwellings range in size from 2,736 to 3,062 square feet of living area. Each comparable features a basement with finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 380 to 528 square feet of building area. The comparables sold from April 2017 to May 2018 for prices ranging from \$735,000 to \$910,000 or from \$253.01 to \$332.60 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's 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 parties submitted ten suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3, #4, #5 and #6 which differ from the subject in dwelling size, age/effective age and/or have sale dates occurring in 2016 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board gave reduced weight to board of review comparable #1 which sold in April 2017 for a price of \$910,000 or \$332.60 per square foot of living area, land included, which appears to be an outlier when compared to the remaining sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable sale #1 and board of review comparable sales #2, #3 and #4. These four comparables are relatively similar to the subject in location, dwelling size, design and age/effective age. The properties sold from June 2017 to May 2018 for prices ranging from \$178.00 to \$258.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$258.13 per square foot of living area, land included, which falls within the range established by the most similar comparable sales in the record. The Board finds the subject's estimated market value reflected by its assessment is supported. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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:

November 17, 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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