



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

APPELLANT: Susan Greene
DOCKET NO.: 18-03022.001-R-1
PARCEL NO.: 16-26-207-023

The parties of record before the Property Tax Appeal Board are Susan Greene, 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: \$155,458
IMPR.: \$374,591
TOTAL: \$530,049

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 4,918 square feet of living area. The dwelling was constructed in 2003. Features of the home include a finished basement, central air conditioning, two fireplaces and a 713 square foot garage. The property has a 21,676 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 five comparable sales located within 1.19 miles from the subject property. The comparables have sites that range in size from 11,262 to 26,237 square feet of land area and are improved with a 3.0-story, a 2.5-story and three, 2.0-story dwellings of brick or stone exterior construction that range in size from 4,016 to 5,421 square feet of living area. The homes were built from 1995 to 2005. Each comparable has a basement with finished

area, central air conditioning, two to five fireplaces and a garage ranging in size from 484 to 726 square feet of building area. Comparable #5 has two attached garages, each with 550 square feet of building area. The comparables sold from February 2017 to April 2018 for prices ranging from \$930,000 to \$1,355,000 or from \$211.60 to \$286.29 per square foot of living area, land included.

The appellant's counsel submitted a Multiple Listing Service (MLS) sheet on their comparable #2 which provided a description of updates to the property. Based on this evidence, the appellant requested the subject's assessment be reduced to \$462,245.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$530,049. The subject's assessment reflects a market value of \$1,602,325 or \$325.81 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 three comparable sales located within approximately 0.87 of a mile from the subject property. The comparables range in size from 20,575 to 34,608 square feet of land area and are improved with a 3.0-story and two, 2.0-story dwellings of brick or stone exterior construction that range in size from 5,132 to 6,263 square feet of living area. The homes were built from 2001 to 2006. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 528 to 1,066 square feet of building area. The comparables sold from February 2017 to May 2018 for prices ranging from \$1,650,000 to \$2,025,000 or from \$321.51 to \$357.08 per square foot of living area, land included.

The board of review included comments in their submission noting their comparable sales are located in the subject's neighborhood while the appellant's comparables are located outside of the subject's neighborhood. 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 eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 which differ from the subject in location, site size, design and/or dwelling size. The Board gave less weight to board of review comparable #2 due to its dissimilar design and dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #4 and #5 along with board of review comparables #1 and #2 which are similar to the subject in

location, age, design, dwelling size and features. These comparables sold from February 2017 to May 2018 for prices ranging from \$930,000 to \$1,950,000 or from \$211.60 to \$357.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,602,325 or \$325.81 per square foot of living area, including land, which falls within the range established by the 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.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Susan Greene, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085