



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

APPELLANT: Jill Edgeworth
DOCKET NO.: 19-00795.001-R-1
PARCEL NO.: 16-26-406-014

The parties of record before the Property Tax Appeal Board are Jill Edgeworth, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$67,452
IMPR.: \$73,161
TOTAL: \$140,613

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 and wood siding exterior construction with 2,226 square feet of living area. The dwelling was constructed in 1927 and has an effective age of 1934. Features include a full basement with a recreation room, central air conditioning, one fireplace and a 215 square foot garage. The subject property has a 7,820 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 three comparable sales located within the subject's neighborhood. The comparables consist of two-story dwellings of wood siding, stucco and vinyl siding, or brick and wood siding exterior construction that were built from 1912 to 1927. The dwellings range in size from 1,982 to 2,980 square feet of living area and are situated on sites that range in size from 7,270 to 15,030 square feet of land area. The comparables have full

unfinished basements, one comparable has central air conditioning, two comparable each have a fireplace and each comparable has a garage ranging in size from 240 to 528 square feet of building area. The comparables sold from May 2018 to September 2019 for prices ranging from \$290,000 to \$415,000 or from \$139.26 to \$163.70 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,613. The subject's assessment reflects an estimated market value of \$427,525 or \$192.06 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on five comparable sales located within the subject's neighborhood. The comparables consist of two-story dwellings of wood siding, stucco or brick exterior construction that were built from 1912 to 1965. Comparables #1, #2, #4 and #5 have effective ages of 1940, 1958, 1966 and 1940, respectively. The dwellings range in size from 2,008 to 2,619 square feet of living area and are situated on sites that range in size from 10,000 to 20,270 square feet of land area. Four comparables have full basements with two having a recreation room, one comparable has a crawl space foundation, four comparables have central air conditioning, two comparables each have one fireplace, and four comparables each have a garage ranging in size from 440 to 720 square feet of building area. The comparables sold from June 2017 to May 2019 for prices ranging from \$477,500 to \$742,500 or from \$214.80 to \$283.51 per square foot of living area, including land. The board of review also noted the subject property has had some remodeling in the past, the most recent was a permit from the City of Highland in the amount of \$24,300 to remodel bath in September 2015. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a rebuttal brief, the appellant's counsel argued the board of review comparables have larger garages, comparable #3 has a larger land square footage and all are newer dwellings with more updated amenities. The appellant's counsel also submitted Multiple Listing Service (MLS) sheets for board of review comparables #1, #2, #4 and #5 that noted they were updated, rehabbed and/or expanded. For these reasons, the appellant argues these should not be given any weight.

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 no reduction in the subject's assessment is warranted.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 along with board of review comparables #2, #3 and #4 due to differences in age, dwelling size, lack of a basement foundation and/or had a dated sale that occurred in 2017 which is less likely to be reflective of market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of the subject's market value to be appellant's comparables #2 and #3 along with board of review comparables #1 and #5. The appellant's comparables have older effective ages, smaller dwelling sizes and lack a recreation room in their basements when compared to the subject. Both board of review comparables have slightly newer effective ages, board of review comparable #1 also has a larger basement recreation room, larger garage, and board of review comparable #5 has larger dwelling size, larger garage and lacks a recreation room in basement when compared to the subject. These comparables sold from May 2018 to September 2019 for prices ranging from \$290,000 to \$560,000 or from \$146.32 to \$224.27 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$427,525 or \$192.06 per square foot of living area, including land, which falls within range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject like dwelling size, effective age and features, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is 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:

July 20, 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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