



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

APPELLANT: Jean Hersey
DOCKET NO.: 19-02824.001-R-1
PARCEL NO.: 16-10-316-034

The parties of record before the Property Tax Appeal Board are Jean Hersey, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$54,984
IMPR.: \$100,109
TOTAL: \$155,093

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 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 part one-story and part two-story dwelling of brick exterior construction with 2,406 square feet of living area.¹ The dwelling was constructed in 1956 and has a reported effective age of 1959. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 462 square foot attached carport with living area on the second floor. The property has a 14,690 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 grid analysis and property record cards for the subject and four comparable sales located within the same assessment neighborhood code as the subject and within .83 of a

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the parties.

mile from the subject property. The comparables have sites that range in size from 11,400 to 14,640 square feet of land area. The comparables are improved with two-story or part one-story and part two-story dwellings of wood siding, stucco and stone or brick and wood siding exterior construction ranging in size from 2,220 to 3,344 square feet of living area. The dwellings were built from 1922 to 1966. Comparables #2, #3 and #4 have effective ages of 1925, 1969 and 1970, respectively. One comparable has a crawl space foundation and the three remaining comparables have basements, two of which have recreation rooms. Each comparable has central air conditioning, a fireplace and a garage that ranges in size from 390 to 506 square feet of building area. The properties sold from May 2018 to May 2019 for prices ranging from \$355,000 to \$573,000 or from \$117.24 to \$184.68 per square foot of living area, including land. The appellant provided the listing sheet associated with the sale comparable #4.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$141,652, which would reflect a market value of \$424,998 or \$176.64 per square foot of living area, including land, 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 \$155,093. The subject's assessment reflects a market value of \$471,551 or \$195.99 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards for the subject and five comparable sales, four of which are located within the same assessment neighborhood code as the subject property.² Board of review comparable #5 is a duplicate of appellant's comparable #1. The comparables have sites that range in size from 8,300 to 46,400 square feet of land area. The comparables are improved with 1-story, 2-story, part 1-story and part 1.75-story or part 1-story and part 2-story dwellings of brick, stone, wood siding or brick and wood siding exterior construction ranging in size from 2,008 to 2,362 square feet of living area. The dwellings were built from 1937 to 1969. Comparables #1 and #4 have effective ages of 1980 and 1960, respectively. Each comparable has a basement, four of which have recreation rooms. The comparables each have central air conditioning, a fireplace and a garage that ranges in size from 247 to 550 square feet of building area. The comparables sold from February 2018 to August 2019 for prices ranging from \$410,000 to \$525,000 or from \$184.68 to \$246.41 per square foot of living area, including land.

In rebuttal to the appellant's evidence, the board of review noted that the appellant's comparable sale #4 is located on Old Elm Road, a well-traveled local feeder road between U.S. 41 and Sheridan Road, a negative influence. In support of this claim, the board of review provided a map depicting the location of this comparable in relation to these thoroughfares.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

² The property index number assigned to board of review comparable #4 indicated that this property is located in close proximity to the subject.

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 suggested comparable sales to support their respective positions before the Property Tax Appeal Board, as one sale was common to both parties. The Board has given less weight to appellant's comparables #2, #3 and #4 due to their considerably larger dwelling sizes, older ages/effective ages and/or dissimilar crawl space foundations when compared to the subject dwelling. The Board has given reduced weight to board of review comparables #1, #2 and #3, as comparable #1 has a considerably newer age/effective age when compared to the subject dwelling, comparable #2 has a dissimilar one-story design in contrast to the subject's part one-story and part two-story design and comparable #3 has a substantially larger site size than the subject's site size.

The Board finds the best evidence of market value to be parties' common comparable sale and board of review comparable sale #4. These comparables are relatively similar to the subject in site size and age/effective age, although each dwelling is smaller in size than the subject dwelling and each has varying degrees of similarity when compared to the subject in design and features. The properties sold in February and July 2018 for prices of \$486,000 and \$410,000 or for \$242.03 and \$184.68 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$471,551 or \$195.99 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, 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:

October 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

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