



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

APPELLANT: Ninette Lustig
DOCKET NO.: 19-04578.001-R-1
PARCEL NO.: 12-21-305-028

The parties of record before the Property Tax Appeal Board are Ninette Lustig, 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: \$258,284
IMPR.: \$341,656
TOTAL: \$599,940

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 2-story dwelling with brick exterior construction containing 6,448 square feet of living area. The dwelling was built in 1995. Features of the home include a concrete slab foundation, central air conditioning, one fireplace, and an attached garage with 528 square feet of building area. The property has a 71,250-square foot site and is located in Lake Bluff, Shields 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 in different neighborhood codes than the subject property, and two of which are located in a different city than the subject. The comparables have sites ranging in size from 63,210 to 84,510 square feet of land area and are improved with 1.75-story dwellings with brick or stucco exterior construction that range in size from 6,586 to 7,009 square feet of living area. The dwellings were built from 1970 to 2002

with comparable #1 having an effective year built of 1983. Each comparable has a basement with one having a recreation room. Each dwelling also features central air conditioning, three or five fireplaces, and an attached garage ranging in size from 825 to 1,012 square feet of building area. The comparables sold from December 2016 to June 2019 for prices ranging from \$1,000,000 to \$1,630,000 or from \$151.84 to \$244.05 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$541,578 to reflect an approximate market value of \$1,624,896 at 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 \$599,940. The subject's assessment reflects a market value of \$1,824,080 or \$282.89 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 information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 10,200 to 21,000 square feet of land area and are improved with 1-story, 1.75-story, and 2-story dwellings with brick or wood siding exterior construction that range in size from 3,278 to 4,287 square feet of living area. The dwellings were built from 1998 to 2016. Each dwelling features a finished basement, central air conditioning, one to four fireplaces, and an attached garage ranging in size from 540 to 759 square feet of building area. The comparables sold from February 2017 to March 2019 for prices ranging from \$1,030,000 to \$2,398,500 or from \$314.22 to \$584.15 per square foot of living area, including land. Based on this evidence, the board of review requested the 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 record contains six comparable sales for the Board's consideration. Notwithstanding that one of appellant's comparables sold in 2016 and two board of review comparables sold in 2017, which are dated in relation to the subject's January 1, 2019 assessment date, the Board finds neither of the parties' comparables are particularly similar to the subject. For example, the appellant's comparables are similar in dwelling size, but are not located in proximity to the subject, are of different design relative to the subject, and have basement foundations, unlike the subject's concrete slab foundation. Conversely, the comparables submitted by the board of review are located in close proximity to the subject, but two are dissimilar in design when compared to the subject, each are significantly smaller in site and dwelling sizes relative to the subject, and each comparable features a basement foundation, dissimilar to the subject's concrete slab foundation. Nevertheless, both parties' comparables sold from December 2016 to June

2019 for prices ranging from \$1,000,000 to \$2,398,500 or from \$151.84 to \$584.15 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$1,824,080 or \$282.89 per square foot of living area including land, which falls within the range established by both parties' comparable sales. After considering the numerous adjustments to the comparables for differences when compared to the subject, like location, land area, design, dwelling size, foundation type, and features, the Board finds the appellant did not establish by preponderance of evidence that the subject's market value as reflected by its assessment is excessive, and, therefore, no reduction in the subject's assessment 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:

February 15, 2022



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

Ninette Lustig, 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