



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

APPELLANT: Karen Halladay
DOCKET NO.: 19-04673.001-R-1
PARCEL NO.: 16-27-306-050

The parties of record before the Property Tax Appeal Board are Karen Halladay, 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: \$37,854
IMPR.: \$69,518
TOTAL: \$107,372

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 ranch style dwelling of wood siding exterior construction with 1,436 square feet of living area. The dwelling was constructed in 1959. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 264 square foot garage. The property has a 7,530 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 .82 to 1.48 miles from the subject property.¹ The comparables have sites that range in size from 7,640 to 10,590 square feet of land area and are improved with tri-level or ranch style dwellings of brick or brick and wood

¹ The Board finds the appellant did not report sales data for comparable #6 which does not address the appellant's overvaluation argument and will not be further considered in the analysis.

siding exterior construction that range in size from 1,360 to 1,690 square feet of living area. The dwellings were built from 1953 to 1962. The comparables have basements/lower levels with five having recreation rooms. Each comparable has central air conditioning, four comparables have one or two fireplaces, and five comparables have garages ranging in size from 240 to 576 square feet of building area. The comparables sold from August 2018 to January 2019 for prices ranging from \$260,000 to \$390,000 or from \$182.43 to \$237.23 per square foot of living area, land included. 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 \$107,372. The subject's assessment reflects a market value of \$326,458 or \$227.34 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 four comparable sales located within .83 miles from the subject. Board of review comparable #3 is a duplicate of appellant's comparable #7. The comparables have sites that range in size from 7,550 to 9,990 and are improved with ranch style dwellings of wood siding or brick exterior construction that range in size from 1,116 to 1,360 square feet of living area. The dwellings were built from 1950 to 1958 with three having effective ages from 1972 to 1978. Two comparables have basements with recreation rooms and two comparables have concrete slab foundations. All comparables have central air conditioning, two comparables have a fireplace and three comparables have garages ranging in size from 336 to 462 square feet of building area. The comparables sold from March 2017 to January 2019 for prices ranging from \$280,000 to \$370,000 or from \$229.41 to \$294.12 per square foot of living area, land included. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 nine comparables for the Board's consideration with one comparable common to both parties. The Board gives less weight to appellant's comparables # 1 and #5 along with board of review comparables #1 and #4 due to their differences in style or lack of basement foundations when compared to the subject. The Board also gives less weight to board of review comparable #2 due to its March 2017 sale date which is less proximate in time to the January 1, 2019 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the common comparable. These comparables are more similar overall to the subject in location, age, style, dwelling size, and features. These comparables sold from

September to November 2018 for prices ranging from \$260,000 to \$365,625 or from \$191.18 to \$229.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$326,458 or \$227.34 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: March 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

Karen Halladay, 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