



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

APPELLANT: Keri Alberts
DOCKET NO.: 19-04693.001-R-1
PARCEL NO.: 16-25-315-018

The parties of record before the Property Tax Appeal Board are Keri Alberts, 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: \$89,230
IMPR.: \$169,624
TOTAL: \$258,854

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 of Dryvit exterior construction with 2,800 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with a finished recreation room, central air conditioning, one fireplace, and a 546 square foot garage. The property has a 10,870 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 four comparable sales located within .54 miles from the subject. The comparables have sites ranging in size from 9,260 to 30,040 square feet of land area and were improved with 1.5-story or 2-story dwellings of wood siding or brick and wood siding exterior construction that were built in 1946 or 1965 with comparables #1 and #4 having effective ages of 1969 and 1953, respectively. The dwellings range in size from 2,674 to 3,048

square feet of living area. The comparables have basements with three having finished recreation rooms. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 445 to 552 square feet of building area. The comparables sold from April 2018 to March 2019 for prices ranging from \$576,000 to \$691,000 or from \$213.68 to \$226.71 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 \$258,854. The subject's assessment reflects a market value of \$787,029 or \$281.08 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 .36 miles from the subject. The comparables have sites ranging in size from 9,250 to 41,220 square feet of land area and were improved with 2-story dwellings of wood siding or stone and wood siding exterior construction that were built from 1912 to 2007 with comparables #1 and #4 having effective ages of 1932 and 1951, respectively. The dwellings range in size from 2,704 to 3,045 square feet of living area. Features of each comparable include a basement with a finished recreation room, central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 546 square feet of building area. The comparables sold from April 2017 to November 2018 for prices ranging from \$800,000 to \$1,067,500 from \$295.81 to \$350.57 per square foot of living area, including land. 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 no reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #3 along with board of review comparable #3 due to their significantly larger land sizes or lack of finished basement area when compared to the subject. The Board also gives less weight to board of review comparable #1 as it sold in April 2017 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 are relatively similar to the subject in location, land size, dwelling size, and features. However, three of these comparables are considerably older dwellings that require upward adjustments to make them more equivalent to the subject. The four best comparables sold from April to October 2018 for prices ranging from \$600,000 to \$1,067,500 or from \$213.68 to \$291.64 per square foot of living area, including land. The subject's assessment reflects a market

value of \$787,029 or \$281.08 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record and well supported by the comparable most similar in age to the subject. Therefore, after considering adjustments to the comparable sales for differences in age when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and 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: 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

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