



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

APPELLANT: Robert Cooper
DOCKET NO.: 19-04697.001-R-1
PARCEL NO.: 16-27-402-020

The parties of record before the Property Tax Appeal Board are Robert Cooper, 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 ***a reduction*** 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: \$55,868
IMPR.: \$54,632
TOTAL: \$110,500

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 tri-level single-family dwelling of brick and wood siding exterior construction with 1,250 square feet of above ground living area. The dwelling was constructed in 1973. Features of the home include a lower level with 675 square feet of finished area and an attached garage with 440 square feet of building area. The property has a 12,850 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 described by appellant's counsel as being improved with like-kind tri-level/split properties ranging in size from 1,256 to 1,416 square feet of above ground living area. The homes were built from 1956 to 1964. Two comparables have lower levels with 728 and 624 square feet of finished area, respectively. Comparable #1 has a slab foundation. Each comparable has central air conditioning, one

comparable has a fireplace and each comparable has an attached garage ranging in size from 264 to 480 square feet of building area. Comparables #1 and #2 have 8,100 and 9,600 square feet of land area, respectively. The land area for comparable #3 was not provided. The comparables are located from 1.42 to 2.35 miles from the subject property. The sales occurred from May 2019 to July 2019 for prices ranging from \$305,000 to \$365,500 or from \$221.05 to \$263.14 per square foot of above ground living area, including land. The appellant requested the subject's assessment be reduced to \$110,406.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,234. The subject's assessment reflects a market value of \$371,645 or \$297.32 per square foot of above ground 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 five comparable sales with comparables #4 and #5 being the same properties as appellant's comparables #2 and #3, respectively. However, board of review comparable #5 is a subsequent sale of appellant's #3 selling in December 2020 for a price of \$389,000 or \$280.06 per square foot of above ground living area, including land.

Board of review comparables #1 through #3 are improved with tri-level dwellings of wood siding or brick and wood siding exterior construction that range in size from 1,154 to 1,352 square feet of above ground living area. The homes were built from 1956 to 1976. Each property has a lower level with finished area ranging in size from 600 to 728 square feet. Comparable #1 also has a 550 square foot basement with 420 square feet of finished area. Each comparable has central air conditioning and an attached garage ranging from 264 to 500 square feet of building area. The comparables have sites ranging in size from 5,610 to 13,220 square feet of land area and are located from approximately .27 to .70 miles from the subject property. These three sales occurred from July 2018 to October 2018 for prices ranging from \$320,000 to \$432,500 or from \$277.30 to \$319.90 per square foot of above ground living area, including land.

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 evidence in the record supports a reduction in the subject's assessment.

The record contains three sales from the appellant and five comparable sales from the board of review with appellant's sale #2 being the same sale as board of review comparable #4. The Board gives less weight to appellant's comparable #1 due to its slab foundation and the lack of finished lower level, features that the subject has. The Board gives less weight to board of review sale #5 as the transaction occurred in December 2020, approximately two years after the assessment date at issue and is less likely to be reflective of fair cash value as of January 1, 2019.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 and board of review comparables #1 through #4, which includes a common sale. These comparables sold for prices ranging from \$305,000 to \$432,500 or from \$242.83 to \$319.90 per square foot of above ground living area, including land. The property at the high end of the range is superior to the subject with a basement that is partially finished and central air conditioning, features the subject does not have. A downward adjustment to this comparable would be warranted to make it more equivalent to the subject property. The other comparables are also superior to the subject dwelling in that each has central air conditioning and one also has a fireplace, suggesting that downward adjustments to the comparables would be warranted to make them more equivalent to the subject property. The subject's assessment reflects a market value of \$371,645 or \$297.32 per square foot of living area, including land, which is above the purchase prices and price per square foot of all but one of these comparables. Based on this evidence, and considering the necessary adjustments to the comparables, the Board finds a reduction in the subject's assessment is 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:

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

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