



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

APPELLANT: Norman Libman  
DOCKET NO.: 19-04716.001-R-1  
PARCEL NO.: 16-25-105-001

The parties of record before the Property Tax Appeal Board are Norman Libman, 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:** \$145,002  
**IMPR.:** \$160,938  
**TOTAL:** \$305,940

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 one-story dwelling of brick exterior construction with 3,364 square feet of living area. The dwelling was constructed in 1953 with an effective age of 1968. Features of the home include a basement with a 1,694 square foot recreation room, central air conditioning, two fireplaces and a 484 square foot garage. The property has a 23,550 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 in a brief purported to provide six sales, however, upon examination the Board finds that only three of the properties submitted include sales data. Therefore, for purposes of this overvaluation argument, the Board will not further examine appellant's comparables #2, #3 and #6 as these properties fail to depict any market value data in the evidence provided.

The appellant's three comparable sales, identified as #1, #4 and #5, are located from .95 to 2.63-miles from the subject property. While these properties are each located in Highland Park, none are located in the same assessment neighborhood code as the subject. The parcels range in size from 13,150 to 23,400 square feet of land area and have each been improved with a one-story dwelling of brick exterior construction. The homes were built between 1978 and 1988 and range in size from 3,234 to 3,981 square feet of living area. Each dwelling has a basement, two of which have recreation rooms of 1,285 and 2,179 square feet of building area, respectively. The homes have central air conditioning, a fireplace and a garage ranging in size from 519 to 675 square feet of building area. The 2018 listing of comparable sale #4 describes the home as having a newly remodeled master bath. These three comparables sold from May to November 2018 for prices ranging from \$620,500 to \$760,000 or from \$173.32 to \$216.28 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$280,305 which reflects a market value of approximately \$841,000 or \$250.00 per square foot of living area, including land, when applying 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 \$305,940. The subject's assessment reflects a market value of \$930,192 or \$276.51 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 six comparable sales, three of which are located in the same assessment neighborhood code as the subject. The properties are located from .46 to 1.34-miles from the subject and consist of parcels ranging in size from 21,980 to 45,640 square feet of land area. Each property is improved with a one-story dwelling of brick, wood siding or wood siding and stone exterior construction. The homes were built between 1950 and 1968, where four of the comparables have newer effective ages ranging from 1958 to 1974. The dwellings range in size from 3,171 to 4,057 square feet of living area. Four of the homes feature basements, two of which are walkout-style and three of which feature recreation rooms. Two of the homes each have concrete slab foundations. Features of the homes include central air conditioning, one or two fireplaces and a garage ranging in size from 308 to 728 square feet of building area. The comparables sold from April 2017 to August 2018 for prices ranging from \$924,000 to \$1,840,000 or from \$285.76 to \$453.54 per square foot of living area, including land. Based on the foregoing 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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #6 due to their concrete slab foundations which are inferior to the subject's basement with a recreation room. The Board has also given reduced weight to board of review comparables #1, #2, #4 and #5 as the sales occurred in 2017, dates more remote in time to the valuation date at issue than other sales in the record.

The Board finds the remaining four comparables present the best evidence of market value in the record, which are appellant's comparable sales #1, #4 and #5 along with board of review comparable sale #3. These most similar comparables sold between May and November 2018 for prices ranging from \$620,500 to \$1,165,000 or from \$173.32 to \$328.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$930,192 or \$276.51 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, the Board finds 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:

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

Norman Libman, 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