



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

APPELLANT: Joyce Abrams
DOCKET NO.: 19-04732.001-R-1
PARCEL NO.: 16-21-304-009

The parties of record before the Property Tax Appeal Board are Joyce Abrams, 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: \$109,685
IMPR.: \$266,378
TOTAL: \$376,063

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 4,323 square feet of living area. The dwelling was constructed in 1973. Features of the home include an unfinished full basement, central air conditioning, two fireplaces, a 792 square foot garage and an inground swimming pool. The property has a 40,080 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from 1.16 to 3.75-miles from the subject property and in the communities of Highland Park, Lake Forest and Bannockburn. Four of the parcels range in size from 40,950 to 163,790 square feet of land area; no lot size was provided for comparable #3. Each property has been improved with a one-story dwelling of brick or wood siding exterior construction. The homes were built from 1958 to 1996 and range

in size from 3,720 to 5,030 square feet of living area. Three of the dwellings have basements, two of which have recreation rooms and comparables #1 and #3 are each shown as having a concrete slab foundation. The homes have central air conditioning and a garage ranging in size from 672 to 1,014 square feet of building area. Four of the homes have one or two fireplaces and comparable sale #4 has an inground swimming pool. In a brief, it was noted that, but for comparable #4, the comparables have superior quality grades as compared to the subject as well as newer effective ages. Differences in land value, basement finish and/or rehabbing in 2000 and 2015 were also noted in the brief. The comparables sold from February to December 2018 for prices ranging from \$599,000 to \$1,125,000 or from \$143.27 to \$255.93 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$288,171 which reflects a market value of approximately \$864,599 or \$200.00 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 \$376,063. The subject's assessment reflects a market value of \$1,143,396 or \$264.49 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, where board of review comparables #2 and #3 are the same properties as appellant's comparables #5 and #4, respectively. The properties are located from .43 to 3.37-miles from the subject property and in the communities of Highland Park, Lake Forest and Bannockburn. Two parcels contain 54,010 and 163,790 square feet of land area, respectively; no lot size was provided for comparable #1. Each property is improved with a one-story dwelling of brick or wood siding exterior construction. The homes were built from 1958 to 1986 and range in size from 3,268 to 4,298 square feet of living area. Each dwelling has a partial basement, one with a recreation room. The homes have central air conditioning and a garage ranging in size from 529 to 840 square feet of building area. Two of the homes have one or two fireplaces and comparable sales #1 and #3 each have an inground swimming pool. The comparables sold from February to August 2018 for prices ranging from \$830,000 to \$1,100,000 or from \$241.94 to \$255.93 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales, two of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given

reduced weight to appellant's comparables #1, #2 and #3 due to differences in foundation type and/or location when compared to the subject. In addition, appellant's comparable #2 is a substantially larger dwelling than the subject home.

The Board finds the best evidence of market value to be the two common properties of appellant's comparable #4/board of review comparable #3, appellant's comparable #5/board of review comparable #2 and board of review comparable #1. These three most similar comparables have varying degrees of similarity to the subject and sold from February to August 2018 for prices ranging from \$830,000 to \$1,100,000 or from \$241.94 to \$255.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,143,396 or \$264.49 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and slightly above on a per-square-foot basis. However, the Board finds this difference appears to be justified given that the subject is a larger dwelling than each of these homes and features a pool, which is a feature of only two of the comparables. Based on this evidence and after considering adjustments to these best comparables in the record, the Board finds the appellant has failed to establish by a preponderance of the evidence that the subject is overvalued and therefore, 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

Joyce Abrams, 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