



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

APPELLANT: Deanne Breakstone
DOCKET NO.: 19-04747.001-R-1
PARCEL NO.: 16-15-301-006

The parties of record before the Property Tax Appeal Board are Deanne Breakstone, 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: \$51,997
IMPR.: \$91,339
TOTAL: \$143,336

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 containing 1,839 square feet of above ground living area. The dwelling was built in 1962. Features of the home include a lower level with 875 square feet of finished area, and an attached garage with 483 square feet of building area. The property has a site with approximately 13,090 square feet of land area 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 improved tri-level style dwellings with stone or brick and wood siding exteriors ranging in size from 1,490 to 1,653 square feet of above ground living area. The homes were built from 1954 to 1956. Each comparable has a lower level with finished area ranging in size from 532 to 680 square feet, central air

conditioning, and an attached or detached garage with either 264 or 484 square feet of building area. Comparable #2 also has an unfinished basement and a fireplace. The comparables have sites ranging in size from 10,780 to 13,300 square feet of land area and are located from approximately .16 to 1.80 miles from the subject property. Comparables #1 and #2 have the same assessment neighborhood code as the subject property. The comparables sold in July 2017 and July 2019 for prices ranging from \$295,000 to \$370,000 or from \$197.99 to \$223.84 per square foot of above ground living area, land included. The appellant requested the subject's assessment be reduced to \$128,717.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,336. The subject's assessment reflects a market value of \$435,804 or \$236.98 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 three comparable sales improved with tri-level style dwellings with brick and wood siding exteriors ranging in size from 1,423 to 1,700 square feet of above ground living area. The dwellings were built in 1956 and 1959. Each property has a lower level with finished area ranging in size from 367 to 969 square feet, and central air conditioning. Two comparables have one fireplace and two comparables have an attached garage with 308 or 378 square feet of building area. The comparables have sites ranging in size from 11,540 to 20,920 square feet of land area. The comparables have the same neighborhood code as the subject and are located within .37 miles from the subject property. The sales occurred from May 2018 to December 2019 for prices ranging from \$409,000 to \$475,000 or from \$262.94 to \$287.42 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #1 due to the fact this property sold in July 2017, not as proximate in time to the assessment date as the remaining sales. The Board gives less weight to appellant's comparable #3 due to its more distant location in a different neighborhood from the subject property. The Board gives most weight to appellant's comparable sale #2 and the comparables provided by the board of review as these properties are similar to the subject in location and sold most proximate in time to the assessment date at issue. The comparables are relatively similar to the subject in age and style but smaller in dwelling size. The primary difference between the comparables and the subject property is that each comparable has central air conditioning, and three comparables have one fireplace, features the subject dwelling does not have, suggesting that downward adjustments to the comparables would

be appropriate to make them more equivalent to the subject property. Appellant's comparable #2 also has unfinished basement area, unlike the subject property, suggesting a downward adjustment would be appropriate. Additionally, board of review comparable #1 has no garage whereas the subject property has an attached garage, suggesting an upward adjustment would be needed to the comparable to make it more equivalent to the subject for the absence of this feature. These four properties sold from May 2018 and December 2019 for prices ranging from \$370,000 to \$475,000 or from \$223.84 to \$287.42 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$435,804 or \$236.98 per square foot of above ground living area, including land, which is within the range established by the comparables but below each comparable provided by the board of review on a per square foot basis. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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

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COUNTY

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