



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

APPELLANT: Norman Fox
DOCKET NO.: 19-04753.001-R-1
PARCEL NO.: 16-10-308-016

The parties of record before the Property Tax Appeal Board are Norman Fox, 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: \$66,687
IMPR.: \$83,990
TOTAL: \$150,677

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 dwelling of brick and wood siding construction with 1,633 square feet of above ground living area. The dwelling was constructed in 1954. Features of the home include a lower level, central air conditioning, a fireplace and a 506 square foot garage. The property has a 23,290 square foot site and is located in Highland Park, Moraine Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .65 miles from the subject property. The comparables have sites ranging in size from 12,160 to 13,300 square feet of land area. The comparables are described as tri-level style dwellings of stone, wood siding, or brick and wood siding exterior construction ranging in size from 1,544 to 1,946 square feet of above ground living area. The dwellings were constructed from 1955 to 1963. Each comparable

has a finished lower level, central air conditioning and a garage with either 483 or 484 square feet of building area. Two comparables each have a fireplace. The appellant noted comparable #2 has a basement while the subject has none. The comparables sold from July 2017 to July 2019 for prices ranging from \$325,000 to \$492,000 or from \$210.49 to \$252.83 per square foot of above ground living area, including land.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$150,677 reflecting a market value of \$458,124 or \$280.54 per square foot of above ground living area, including land, when using the 2019 three-year average median level of assessment for Lake County of 32.89%.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property. By letter dated July 1, 2021, the Property Tax Appeal Board informed the Lake County Board of Review it was in default.

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 Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The Board gives less weight to appellant's comparable #1 due to its sale date in 2017 being less proximate in time to the January 1, 2019 assessment date and thus, less likely to be reflective of market value. The Board finds the best evidence of market value to be appellant's comparables #2 and #3 which sold proximate in time to the assessment date at issue and are similar to the subject in location, design, year built, dwelling size and/or some features. However, the Board finds both comparables have significantly smaller site sizes and one comparable has a basement unlike the subject. These comparables sold in July and June 2019 for prices of \$370,000 and \$492,000 or for \$223.84 and \$252.83 per square foot of above ground living area, land included, respectively. The subject's assessment reflects a market value of \$458,124 or \$280.54 per square foot of living area, which is bracketed on an overall basis by the two best comparable sales in the record but falls above on a square foot basis. The subject's higher price per square foot appears justified due to its significantly larger site size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the assessed valuation of the subject property based on overvaluation 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:

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 Fox, 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