



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

APPELLANT: Mark Doroff
DOCKET NO.: 19-04785.001-R-1
PARCEL NO.: 16-34-206-008

The parties of record before the Property Tax Appeal Board are Mark Doroff, 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: \$63,667
IMPR.: \$111,165
TOTAL: \$174,832

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 and wood siding exterior construction with 2,752 square feet of living area. The dwelling was built in 1964 but has an effective year built of 1975. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 484 square feet of building area. The property has a 15,880 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 six comparables improved with one-story dwellings of wood siding, brick or brick and wood siding exterior construction ranging in size from 2,563 to 3,234 square feet of living area. The homes were built from 1955 to 1987 with the oldest dwelling having an effective year built of 1978. Five comparables have basements that are partially

finished with recreation rooms, each property has central air conditioning, five comparables have one or two fireplaces, and each comparable has an attached or detached garage ranging in size from 483 to 600 square feet of building area. The comparables have sites ranging in size from 9,980 to 23,400 square feet of land area and are located from approximately .38 to .76 miles from the subject property. The appellant provided no sales data with respect to comparable #2. The appellant did provide a copy of the Multiple Listing Service (MLS) listing for comparable #5 disclosing the home was rehabbed in 2016. The five remaining comparables sold from February 2018 to April 2019 for prices ranging from \$380,000 to \$620,500 or from \$127.35 to \$200.59 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,832. The subject's assessment reflects a market value of \$531,566 or \$193.16 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 seven comparable sales with comparables #1 and #2 being the same properties as appellant's comparables #6 and #5, respectively. For ease of understanding the Board has renumbered board of review comparables located at 406 Standish Drive and 6 Augusta Drive as comparables #6 and #7, respectively. Board of review comparables #3 through #7 consist of one-story dwellings of wood siding or brick exterior construction ranging in size from 1,691 to 2,757 square feet of living area. Comparables #4 and #5 appear to be condominium units. The comparables were built from 1953 to 1985 with the oldest dwelling having an effective year built of 1981. Comparables #3, #6 and #7 have full or partial basements with #3 having a recreation room. Comparables #4 and #5 have slab foundations. These properties have central air conditioning and an attached garage ranging in size from 462 to 528 square feet of building area. Comparable #3, #6 and #7 have one fireplace. Six of the properties have sites ranging in size from 4,700 to 23,400 square feet of land area. The comparables and are located from approximately .23 to .83 miles from the subject property. The five comparables sold from May 2018 to July 2019 for prices ranging from \$575,000 to \$733,500 or from \$219.44 to \$340.04 per square foot of 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 eleven sales submitted by the parties to support their respective positions with two comparables being common to both parties. The Board gives less weight to appellant's comparable #4 due to its newer age relative to the subject dwelling and slab foundation, which is unlike the subject's unfinished full basement. The Board gives less weight to board of review comparable #3 due the fact the dwelling is approximately 38.5% smaller than the subject

dwelling and has finished basement area, unlike the subject property. The Board gives less weight to board of review comparables #4 and #5 as these properties appear to be condominiums, unlike the subject property, with inferior slab foundations and smaller sites than the subject property. The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #5, and #6 and board of review comparables #1, #2, #6 and #7, which includes the two common sales provided by the parties. These comparables sold for prices ranging from \$380,000 to \$620,500 or from \$127.35 to \$237.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$531,566 or \$193.16 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 the Board finds the assessment of the subject property as established by the board of review is correct and 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

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