



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

APPELLANT: Debbie Rabin
DOCKET NO.: 19-04790.001-R-1
PARCEL NO.: 16-35-408-006

The parties of record before the Property Tax Appeal Board are Debbie Rabin, 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: \$28,944
IMPR.: \$209,101
TOTAL: \$238,045

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 two-story dwelling of wood siding exterior construction with 4,144 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 754 square foot garage. The property has an 8,810 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 eight comparable sales located .87 to 1.65 miles from the subject, none of which are located within the subject neighborhood. The comparables have sites that range in size from 10,000 to 22,830 square feet of land area and are improved with two-story dwellings of brick and Dryvit, brick and wood siding, or stone and wood siding exterior construction that were built from 1977 to 2002 with comparable #4 having an effective age of

1980. The dwellings range in size from 3,429 to 4,189 square feet of living area. The comparables have basements with six having finished recreation rooms. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 792 square feet of building area. Comparables #3 and #6 have inground swimming pools. The comparables sold from June 2018 to July 2019 for prices ranging from \$575,000 to \$782,500 or from \$150.60 to \$212.89 per square foot of living area, including land. The appellant's counsel submitted Multiple Listing Service Sheets associated with the sales of comparables #3, #4 and #9, noting they were rehabbed in 2012 or 2018. The appellant's counsel also noted the subject property has two additional PINS. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$238,045. The subject's assessment reflects a market value of \$723,761 or \$174.65 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 rebuttal, the board of review noted all the appellant's comparables are located outside the subject neighborhood, but the county submitted two sales in the subject neighborhood, while smaller, easily support the subject value when adjusted for size. The board of review asserted the additional PINS mentioned in the appellant's brief do not hold building value and appear to be salable.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from .25 to 1.50 miles from the subject, two of which are located within the same neighborhood as the subject. Board of review comparable #4 is a duplicate of appellant's comparable #8. The comparables have sites ranging in size from 6,220 to 16,510 square feet of land area and are improved with two-story dwellings of brick, wood siding, or wood siding and stone exterior construction that were built from 1965 to 2002 with comparable #3 having an effective age of 1981. The dwellings range in size from 2,860 to 3,429 square feet of living area. The comparables have basements with four having recreation rooms. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 660 square feet of building area. The comparables sold from June 2018 to July 2019 for prices ranging from \$680,000 to \$855,000 from \$212.89 to \$266.85 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 no reduction in the subject's assessment is warranted.

As initial matter, the Board has not considered the subject's two additional PINS as the appellant filed the appeal based upon only one PIN with the improvement. Furthermore, the additional PINS appear to be vacant lots that are salable, which was unrefuted by the appellant.

The record contains twelve suggested comparable sales for the Board's consideration, with one comparable common to both parties. The Board gives less weight to appellant's comparables and board of review comparable #4 due to their locations being over 1-mile away, having a considerably larger site, and/or having an inground swimming pool, when compared to the subject. The Board also gives less weight to board of review comparable #3 which is an older dwelling when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #5 which are most similar to the subject in location. These comparables are also relatively similar to the subject in site size, age, and features. However, each comparable has a smaller dwelling size. These comparables sold in June or July 2018 for prices ranging from \$680,000 to \$822,500 or from \$237.76 to \$258.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$723,761 or \$174.65 per square foot of living area, including land, which is within the range established by the best comparables in the record on overall market value but below on a price per square foot. The lower price per square foot is logical when considering economies of scale due to subject's larger dwelling size. Based on this evidence and after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment 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:

April 19, 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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