



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

APPELLANT: Mark Zeiss
DOCKET NO.: 19-04794.001-R-1
PARCEL NO.: 16-36-301-025

The parties of record before the Property Tax Appeal Board are Mark Zeiss, 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: \$76,481
IMPR.: \$185,338
TOTAL: \$261,819

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 stucco exterior construction with 3,742 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement with a recreation room, central air conditioning, one fireplace and a 625 square foot garage. The property has a 15,330 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 nine comparable properties. The appellant did not report sale prices and sale dates for comparables #2 and #5, therefore, they will not be further considered for the overvaluation argument. The seven remaining comparable sales are located from .39 to 1.20 miles from the subject, one of which is located within the same neighborhood (Marion) as the subject. The comparables have sites that range in size from 11,870 to 22,540 square feet of land

area and are improved with two-story dwellings of brick or wood siding exterior construction that were built from 1964 to 1980 with comparables #6 and #9 having effective ages of 1978 and 1991. The dwellings range in size from 3,840 to 4,352 square feet of living area. The comparables have basements with finished recreation rooms. Each comparable has central air conditioning and one fireplace. Six comparables each have a garage ranging in size from 462 to 704 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from May 2018 to February 2019 for prices ranging from \$575,000 to \$1,050,000 or from \$142.33 to \$241.43 per square foot of living area, including land. The appellant's counsel asserted comparable #9 is an outlier as it sold approximately \$259,000 more than the next highest sale. 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 \$261,819. The subject's assessment reflects a market value of \$796,044 or \$212.73 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 the subject has undergone extensive remodeling including a kitchen remodel in 2018 according to the subject's property record card and permit that were submitted. Therefore, the county believes the effective build date of the subject should be adjusted.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from .09 to 1.20 miles from the subject, three of which are located within the same neighborhood (Marion) as the subject. Board of review comparable #4 is a duplicate of appellant's comparable #9. The comparables have sites ranging in size from 9,010 to 16,510 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that were built from 1941 to 1999 with comparables #2, #4, #5 having effective ages of 1981, 1991, and 1963, respectively. The dwellings range in size from 2,932 to 4,349 square feet of living area. The comparables have basements with four having recreation rooms. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 391 to 550 square feet of building area. The comparables sold from July 2018 to October 2019 for prices ranging from \$680,000 to \$1,050,000 from \$231.92 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.

The record contains eleven suggested comparable sales for the Board's consideration, with one comparable common to both parties. The Board gives less weight to appellant's comparables #1, #3, #4, #7, #8 and #9 along with board of review comparables #4 and #5 which are located outside of the subject's neighborhood. In addition, one of these comparables is 36 years older and approximately 22% smaller in size than the subject and the rest of these comparables are located over 1 mile from the subject.

The Board finds the best evidence of market value to be the parties' four remaining comparables which are located within the same neighborhood as the subject. These comparables having varying degrees of similarity to the subject in site size, dwelling size, age, and features. These comparables sold from May 2018 to August 2019 for prices ranging from \$687,500 to \$855,000 or from \$177.01 to \$266.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$796,044 or \$212.73 per square foot of living area, including land, which is within the range established by the best comparables in the record. Based on this evidence and after considering adjustments to the comparable sales 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 subject's assessment based on overvaluation is 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:

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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