



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

APPELLANT: Roberta Gordon
DOCKET NO.: 19-04798.001-R-1
PARCEL NO.: 16-36-420-016

The parties of record before the Property Tax Appeal Board are Roberta Gordon, 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 **A Reduction** 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: \$73,271
IMPR.: \$180,050
TOTAL: \$253,321

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 2.5-story dwelling of brick exterior construction with 4,713 square feet of living area. The dwelling was constructed in 1929 with an effective age of 1950. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 568 square foot garage. The property has a 10,500 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 three comparable sales located within .63 miles from the subject, one of which is within the same neighborhood as the subject. The comparables have sites that range in size from 12,060 to 19,020 square feet of land area and are improved with 2-story dwellings of brick or brick and wood siding exterior construction that were built from 1954 to 1966 with comparable #1 having an effective age of 1984. The dwellings range in size from

3,814 to 5,470 square feet of living area. The comparables have basements with two having finished recreation rooms. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 399 to 702 square feet of building area. Comparable #2 has an inground swimming pool and a bath house. The appellant asserted comparable #1 was completely rehabbed and rebuilt in 2010 according to the Multiple Listing Service sheet that was submitted. The comparables sold in August 2019 for prices ranging from \$675,000 to \$975,000 or from \$154.53 to \$187.47 per square foot of living area, including land. 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 \$271,056. The subject's assessment reflects a market value of \$824,129 or \$174.86 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 the same three comparable sales submitted by the appellant that were previously described. The board of review noted these comparables have a median price per square foot of living area, including land of \$178.24 and the subject's assessment reflects an estimated market value price per square feet of living area, including land of \$172.55. The subject's property record card submitted by the board of review noted the subject had a permit issued in 2010 for an addition and it was remodeled in 2012. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted the same three comparable sales for the Board's consideration. The Board finds these comparables are not truly similar to the subject due to differences in site size, age, dwelling size and/or features. Nevertheless, the Board gives less weight to comparable #2 as it has an inground swimming pool and bath house, not a feature of the subject. The Board finds the best evidence of market value to be the two remaining comparables in the record. These comparables sold in August 2019 for prices of \$715,000 and \$675,000 or for \$187.47 and \$154.53 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$824,129 or \$174.86 per square foot of living area, including land, which falls above the two best comparable sales in this record on overall market value but is bracketed on a square foot basis. However, after considering adjustments to the comparable sales for their differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive and a 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:

March 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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