



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

APPELLANT: Shirley Groover
DOCKET NO.: 19-05567.001-R-1
PARCEL NO.: 16-25-201-002

The parties of record before the Property Tax Appeal Board are Shirley Groover, the appellant, by Mendy L. Pozin, Attorney at Law in Northbrook; 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: \$136,396
IMPR.: \$72,965
TOTAL: \$209,361

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 1-story dwelling of stone exterior construction with 2,743 square feet of living area. The dwelling was constructed in 1953 with an effective age of 1955. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 440 square foot garage. The property has a 20,560 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted property record cards, and a grid analysis on three comparable sales with two comparables located within 1.71 miles from the subject property. The comparables have sites ranging in size from 13,822 to 22,640 square feet of land area. The comparables are improved with two 1-story dwellings and one part 1-story part 1.5-story dwelling of brick exterior construction that range in size from 2,520 to 3,041 square feet of living area. The dwellings

were built from 1951 to 1958, with comparables #2 and #3 having effective ages of 1958 and 1955, respectively, based on information obtained from the property record cards. Each comparable has a basement with two comparables having finished area and one comparable is a walk-out style. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 273 to 484 square feet of building area. Comparable #2 has an inground swimming pool. Comparable #3 has an enclosed porch. The comparables sold from May 2018 to December 2019 for prices ranging from \$490,000 to \$578,000 or from \$161.13 to \$229.37 per square foot of living area, land included. The appellant requested that the assessment be reduced to \$189,477 reflecting a market value of approximately \$568,488 at the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,752. The subject's assessment reflects a market value of \$728,951 or \$265.75 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. Jack Perry represented the board of review.

Perry testified that the subject property sold August 2021 for \$1,000,000 and that the subject parcel listed on the board of review grid analysis is incorrect, but the comparables used are for the subject property under appeal.

In support of its contention of the correct assessment the board of review submitted the subject's property record card along with a grid analysis on three comparable sales and reported that the sales are located within 1.86 miles from the subject and comparable #1 is in the subject's neighborhood code.¹ The comparables have sites ranging in size from 14,200 to 23,400 square feet of land area. Perry testified that the comparables are improved with 1-story dwellings of brick or stone and wood siding exterior construction ranging in size from 3,234 to 3,682 square feet of living area. The comparables were built from 1954 to 1981. Comparable #1 has an effective age of 1958. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 648 square feet of building area. The comparables sold from August 2018 to July 2019 for prices ranging from \$620,500 to \$1,165,000 or from \$190.11 to \$328.26 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

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.

¹ The location distance between the subject and comparables reported on the board of review grid analysis is incorrect because the wrong subject property was used.

The Board gave less weight to the testimony regarding the subject's sale in August 2021, based on this sale occurring 32 months after the January 1, 2019, assessment date, which is less likely to be indicative of the fair market value.

The parties submitted six suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 as this property is a different design and does not have a finished basement area when compared to the subject's finished basement. The Board gave less weight to the board of review comparables as these properties are considerably larger in dwelling size when compared to the subject. Furthermore, two of the board of review comparables are approximately 25 years or more newer in age than the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2. These comparables have varying degrees of similarity when compared to the subject in design, land area, dwelling size, age, and some features, in which comparable #2 has an inground swimming pool. These most similar comparables sold for prices of \$578,000 and \$506,330 or \$229.37 and \$181.74 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$728,951 or \$265.75 per square foot of living area, including land, which is above the best comparable sales in this record. 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 not supported. Based on this evidence the Board finds a reduction in the subject's assessment 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:

November 21, 2023



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

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