



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

APPELLANT: Michelle & Brad Kramer
DOCKET NO.: 19-07866.001-R-2
PARCEL NO.: 16-21-402-048

The parties of record before the Property Tax Appeal Board are Michelle & Brad Kramer, the appellants; 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: \$95,580
IMPR.: \$278,055
TOTAL: \$373,635

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 exterior construction with 4,281 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement, central air conditioning, a fireplace, and a 1,106 square foot garage. The property has an approximately 37,125 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellants contend both assessment inequity with respect to the improvement assessment and overvaluation. In support of these claims, the appellant submitted a grid analysis¹ presenting information regarding six equity comparables. The comparables are located from 0.22 to 0.99 of a mile from the subject property and four comparables are located within the same assessment neighborhood code as the subject property. Five comparables have lots ranging in size from

¹ The appellants submitted one grid analysis with partial information on these comparables and two duplicate grid analyses with complete information on these comparables.

7,000 to 69,970 square feet of land area.² The comparables are improved with one-story or two-story homes of brick or brick and wood siding exterior construction ranging in size from 3,492 to 5,245 square feet of living area. The dwellings were built from 1990 to 2001. Four homes each have a full or partial basement, one home has a part basement part crawl space foundation, and one home has a crawl space foundation. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 483 to 982 square feet of building area. Comparable #5 has an inground swimming pool and a bath house. The comparables have improvement assessments ranging from \$170,639 to \$295,565 or from \$40.67 to \$57.45 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$132,816 or \$31.02 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sale data for comparables #1, #2, and #3. These comparables sold from April 2017 to February 2018 for prices ranging from \$648,000 to \$780,000 or from \$142.99 to \$185.57 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$228,396 which would reflect a market value of \$685,257 or \$160.07 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$373,635. The subject's assessment reflects a market value of \$1,136,014 or \$265.36 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. The board of review also disclosed the improvement assessment for the subject of \$278,055 or \$64.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables. The comparables are located from 0.37 to 0.62 of a mile from the subject property and two comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 4,820 to 43,560 square feet of land area and are improved with one-story homes of brick or wood siding exterior construction ranging in size from 3,976 to 4,625 square feet of living area. The dwellings were built in 2001 or 2002. Each home has a full basement, two of which have finished area, central air conditioning, and a garage ranging in size from 504 to 966 square feet of building area. Four homes each have one or two fireplaces. The comparables have improvement assessments ranging from \$205,200 to \$302,002 or from \$51.36 to \$68.64 per square foot of living area.

The board of review submitted sale data for comparables #1, #2, and #3. These comparables sold from July 2016 to November 2017 for prices ranging from \$855,000 to \$900,000 or from \$214.02 to \$225.28 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

² The appellants did not provide the lot size of comparable #2.

Conclusion of Law

The appellants contend, in part, assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof.

The record contains a total of eleven equity comparables for the Board's review. The Board gives less weight to the appellants' comparables #1, #4, and #6, due to significant differences from the subject in design and/or foundation type. The Board gives less weight to the appellants' comparable #5, which has an inground swimming pool and a bath house that are not features of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2 and #3 and the board of review's comparables, which have varying degrees of similarity to the subject. These comparables have improvement assessments that range from \$170,639 to \$302,002 or from \$48.87 to \$68.64 per square foot of living area. The subject's improvement assessment of \$278,055 or \$64.95 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellants also contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #1 which has a two-story home compared to the one-story subject dwelling, and to the appellants' comparable #2, for which the appellants did not provide any lot size. The Board gives less weight to the board of review's comparable #3 due to its sale date more than two years prior to the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellants' comparable #3 and the board of review's comparables #1 and #2, which have varying degrees of similarity to the subject; however, these sales occurred in 2017, more than one year from the assessment date at issue in this appeal, and all of these properties have substantially smaller lots than the subject property. These most similar comparables sold from April to November 2017 for prices ranging from \$648,000 to \$895,000 or from \$185.57 to \$225.10 per square foot of living area, including

land. The subject's assessment reflects a market value of \$1,136,014 or \$265.36 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. However, given the subject's larger site size and larger garage size, together with the fact that the best comparable sales occurred more than 12 months prior to the assessment date at issue in this appeal, an overall value and price per square foot above the range appears justified. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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: June 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michelle & Brad Kramer
1949 Berkeley Road
Highland Park, IL 60035

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085