



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

APPELLANT: Katherine Slater  
DOCKET NO.: 20-00679.001-R-1  
PARCEL NO.: 16-34-202-045

The parties of record before the Property Tax Appeal Board are Katherine Slater, the appellant 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:** \$ 43,886  
**IMPR.:** \$ 74,708  
**TOTAL:** \$118,594

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 2020 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 tri-level style dwelling of brick and wood siding exterior construction that has 1,289 square feet of above grade living area. The dwelling was constructed in 1965. The home features an 897 square foot finished lower level, a 392 square foot unfinished basement, two and one-half bathrooms, central air conditioning and a 330 square foot attached garage. The subject parcel contains 8,500 square feet of land area. The subject property is located in Moraine Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of overvaluation claim, the appellant submitted two grid analyses of seven suggested comparable sales. The comparables are located from .18 to 1.33 miles from the subject. Comparables #1 through #5 are in a different neighborhood code than the subject while comparable sales #6 and #7 are located in the same neighborhood code as the subject. The comparables consist of tri-level style dwellings of brick or brick and wood siding

exterior construction that were built from 1947 to 1977. Comparables #3 and #4 have effective ages of 1956 and 1971. The comparables have finished lower levels that range in size from 468 to 675 square feet. The comparables contain from one and one-half to two and one-half bathrooms and central air conditioning. Three comparables have a fireplace and four comparables have an attached or detached garage that range in size from 254 to 528 square feet of building area. The dwellings range in size from 1,154 to 1,736 square feet of above grade living area and are situated on sites that range in size from 5,780 to 10,340 square feet of land area. The comparables sold from February 2017 to May 2020 for prices ranging from \$300,000 to \$345,000 or from \$181.45 to \$267.79 per square foot of above grade 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 property of \$118,594. The subject's assessment reflects an estimated market value of \$356,245 or \$276.37 per square foot of above grade living area including land area when applying Lake County's 2020 three-year average median level of assessment of 33.29%.

In support of the subject's assessment, the board of review submitted a grid analysis of five suggested comparable sales. Board of review comparable #3 is the same property as appellant comparable #7 but it resold in November 2020. The comparables are located from .15 to .92 of a mile from the subject. Comparables #1 through #3 are in the same neighborhood code as the subject while comparable #4 and #5 are located in a different neighborhood code than the subject. The comparables consist of tri-level style dwellings of brick or brick and wood siding exterior construction that were built from 1954 to 1977. Comparable #4 has effective age of 1974. The comparables have finished lower levels that range in size from 434 to 775 square feet. Comparable #4 has a 400 square foot unfinished basement, similar to the subject. The comparables have one and one-half or two bathrooms and central air conditioning. One comparable has a fireplace and four comparables have an attached or detached garage that range in size from 308 to 528 square feet of building area. Comparable #2 has a swimming pool. The dwellings range in size from 1,251 to 1,373 square feet of above grade living area and are situated on sites that range in size from 5,780 to 11,230 square feet of land area. The comparables sold from October 2019 to November 2020 for prices ranging from \$325,000 to \$425,000 or from \$236.71 to \$333.33 per square foot of above grade 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 as a basis of the appeal. 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.

The parties submitted 12 comparable sales for the Board's consideration. One comparable was common to both parties and sold twice. The Board gave less weight to the comparable sales submitted by the appellant. Comparables #1 through #5 are located from .91 to 1.33 miles from

the subject in addition to being located in a different neighborhood code than the subject. Comparables #6 and #7 sold in 2017, which are dated and less indicative of market value as of the subject's January 1, 2020 assessment date. More importantly, comparable #7 had resold in November 2020, more proximate in time to the subject's assessment date for a greater amount of \$343,000 or \$274.18 per square foot of living area including land.

The Board also gave less weight to comparables #4 and #5 submitted by the board of review due to their distant location of .84 and .92 of a mile from the subject in addition to being located in a different neighborhood code than the subject.

The Board finds the remaining three comparable sales submitted by the board of review are more similar when compared to the subject in location, land area, design, features and sold most proximate in time to the subject's assessment date of January 1, 2020. . However, the Board recognizes comparables #1 and #2 are slightly newer in age than the subject while comparable #3 is slightly older in age and lacks a garage when compared to the subject. These comparables sold from February 2020 to November 2020 for prices ranging from \$343,000 to \$425,000 or from \$274.18 to \$333.33 per square foot of above grade living area including land. The subject's assessment reflects an estimated market value of \$356,245 or \$276.37 per square foot of above grade living area including land, which falls within the range established by the most similar comparable sales contained in the record on an overall basis and below the range on a per square foot basis. The Board finds the subject is superior to these comparables in the number of bathrooms, lower-level finished area and its additional partial unfinished basement. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, 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: 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

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

APPELLANT

Katherine Slater  
634 Barberry Rd.  
Highland Park, IL 60035

COUNTY

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