



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

APPELLANT: Carol Kruse
DOCKET NO.: 20-01781.001-R-1
PARCEL NO.: 16-23-116-051

The parties of record before the Property Tax Appeal Board are Carol Kruse, 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: \$10,276
IMPR.: \$99,380
TOTAL: \$109,656

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 one-story condominium unit of brick exterior construction with 1,495 square feet of living area. The dwelling was constructed in 2000 and is approximately 20 years old. Features of the home include a concrete slab foundation and central air conditioning. The property includes a proportionate share of the condominium's common elements 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 four comparable sales, together with listing sheets for these sales. The comparables are located in a building adjacent to the subject and within the same condominium as the subject. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,952 to 2,391 square feet of living area. The dwellings were built in 2000. Each home has a concrete slab foundation and central air

conditioning. The comparables sold from January 2019 to July 2020 for prices ranging from \$350,000 to \$450,000 or from \$158.76 to \$188.21 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$90,158 which would reflect a market value of \$270,501 or \$180.94 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 \$109,656. The subject's assessment reflects a market value of \$329,396 or \$220.33 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The comparables are located within 0.04 of a mile from the subject and within the same condominium as the subject. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,794 to 2,115 square feet of living area. The dwellings were built in 2000 or 2001. Each home has a concrete slab foundation and central air conditioning. The comparables sold from May 2018 to August 2020 for prices ranging from \$335,000 to \$537,500 or from \$180.20 to \$254.14 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 a reduction in the subject's assessment is not warranted.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #3 and #5, which sold less proximate in time to the January 1, 2020 assessment date. The Board gives less weight to the appellant's comparables #1, #2, and #4, which are less similar to the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #1, #2, and #4, which are similar to the subject in age, location and most features, although these comparables are much larger homes than the subject dwelling suggesting that downward adjustments to these comparables are necessary to make them more similar to the subject. These most similar comparables sold from January 2019 to August 2020 for prices ranging from \$350,000 to \$450,000 or from \$179.30 to \$240.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$329,396 or \$220.33 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of total market value but within the range on a price per

square foot basis, which appears to be justified given the subject's smaller dwelling size. 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: July 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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COUNTY

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