



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

APPELLANT: Ilyse Brogan
DOCKET NO.: 20-02856.001-R-1
PARCEL NO.: 15-34-116-001

The parties of record before the Property Tax Appeal Board are Ilyse Brogan, the appellant, by attorney Joan Vasquez, of Property Tax Appeals, LLC in Palatine; 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: \$22,505
IMPR.: \$56,989
TOTAL: \$79,494

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 1-story dwelling of wood siding exterior construction with 1,538 square feet of living area. The dwelling was constructed in 1933. Features of the home include a basement, central air conditioning, a fireplace, and a 480 square foot garage. The property has a 8,760 square foot site and is located in Prairie View, Vernon 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, including Multiple Listing Service (MLS) sheets for each comparable. The comparables consist of 1-story or 1.5-story dwellings of stone and wood siding, brick and wood siding, or aluminum siding exterior construction ranging in size from 1,164 to 2,613 square feet of living area. The homes were built from 1910 to 1979. Each dwelling has a basement with one having finished area, and a garage ranging in size from

480 to 918 square feet of building area. Two comparables have central air conditioning and one comparable has a fireplace. The parcels range in size from 7,410 to 29,620 square feet of land area. The comparables sold from July 2019 to April 2020 for prices ranging from \$130,000 to \$204,000 or from \$49.75 to \$164.38 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$66,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,494. The subject's assessment reflects a market value of \$238,792 or \$155.26 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 consist of 1-story, 2-story, or split-level dwellings of wood siding exterior construction ranging in size from 1,080 to 1,478 square feet of living area. The dwellings were built from 1960 to 1978. Each dwelling has a garage ranging in size from 437 to 638 square feet of building area. Four comparables have central air conditioning and one has a fireplace. Three comparables each have a lower level and two each have crawl space foundations. The parcels range in size from 8,100 to 12,600 square feet of land area. The comparables sold from April 2019 to August 2020 for prices ranging from \$276,000 to \$330,000 or from \$187.25 to \$265.28 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that neither party submitted comparables that were particularly similar to the subject, nevertheless, the Board has given reduced weight to appellant's comparables due to their location 2.5 to 3 miles from the subject, two of which are in a different city. The Board also gives reduced weight to board of review comparables #1 and #2 due to their dissimilar design and/or foundation type when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #3 through #5 which are more similar to the subject in location and some features. These most similar comparables sold for prices ranging from \$286,500 to \$330,000 or from \$223.27 to \$265.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$238,792 or \$155.26 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board finds this logical due to the comparables' significantly newer ages. Based on this evidence and after considering

adjustments to the best comparables for differences, 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:

December 20, 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

Ilyse Brogan, by attorney:
Joan Vasquez
Property Tax Appeals, LLC
20063 North Rand Road
Palatine, IL 60074

COUNTY

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