



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

APPELLANT: Martha Solomon  
DOCKET NO.: 20-03687.001-R-1  
PARCEL NO.: 15-24-306-018

The parties of record before the Property Tax Appeal Board are Martha Solomon, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$78,871  
**IMPR.:** \$119,531  
**TOTAL:** \$198,402

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 dwelling of wood siding exterior construction with 3,790 square feet of living area. The dwelling was constructed in 1957 but has an effective construction date of 1964. Features of the home include a slab foundation, central air conditioning, one fireplace and a detached garage with 572 square feet of building area. The property has a 43,560 square foot site located in Riverwoods, 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 improved with one-story dwellings of brick or frame exterior construction that range in size from 3,353 to 3,401 square feet of living area. The homes were built from 1950 to 1970 and have effective construction dates of 1966 or 1970. Features of the homes include central air conditioning, one or two fireplaces and an attached garage ranging in size from 420 to 840 square feet of building area. The comparables

are located from .37 to 1.67 miles from the subject property and have sites ranging in size from 37,897 to 86,684 square feet of land area. The comparables sold from February 2019 to February 2020 for prices ranging from \$455,000 to \$695,000 or from \$135.50 to \$204.35 per square foot of living area, including land. The appellant submitted a copy of the Multiple Listing Service (MLS) data sheet associated with comparable #3 disclosing this property has a partial basement. The appellant requested the subject's total assessment be reduced to \$184,428.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,402. The subject's assessment reflects a market value of \$595,981 or \$157.25 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 four comparable sales with comparables #3 and #4 being the same properties as appellant's comparables #3 and #2, respectively. The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 3,325 to 3,804 square feet of living area. The homes were built from 1950 to 1968 but have effective construction dates ranging from 1966 to 1975. Comparable #2 has a partial basement that is partially finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 420 to 800 square feet of building area. The comparables are located from approximately .37 to 1.77 miles from the subject property with sites ranging in size from 37,900 to 213,090 square feet of land area. The sales occurred from February 2019 to November 2019 for prices ranging from \$520,000 to \$760,000 or from \$155.08 to \$216.54 per square foot of living area, including land.

### **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 five comparable sales to support their respective positions with two comparables being common to the parties. The Board gives less weight to board of review comparable #1 due to differences from the subject in land area, which is approximately five times larger than the subject's site. The Board gives less weight to board of review comparable #2 as this property has a partial basement, partially finished, which is unlike the subject's slab foundation. The Board finds the best evidence of market value to be the appellant's comparable sales which includes the two common comparables submitted by the board of review, board of review comparables #3 and #4. Each of these comparables has a dwelling that is smaller than the subject dwelling but has a similar date of construction or effective construction date as the subject. There is an issue with respect to the foundation of appellant's comparable #3/board of review comparable #3 as neither party reported this property as having a basement, however, a copy of the MLS listing described the home as having a partial basement, which would suggest a

downward adjustment to the comparable would be appropriate to make the home more equivalent to the subject. These most similar comparables sold for prices ranging from \$455,000 to \$695,000 or from \$135.50 to \$204.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$595,981 or \$157.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported given the differences between the subject and the comparables in dwelling size. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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

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: January 17, 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

AGENCY

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

APPELLANT

Martha Solomon, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

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