



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

APPELLANT: Julie Freeman  
DOCKET NO.: 20-03905.001-R-1  
PARCEL NO.: 15-24-305-015

The parties of record before the Property Tax Appeal Board are Julie Freeman, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago, 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:** \$59,397  
**IMPR.:** \$192,566  
**TOTAL:** \$251,963

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 part 1-story and part 2-story dwelling of brick and wood siding exterior construction with 3,652 square feet of living area.<sup>1</sup> The dwelling was built in 1972 with a reported effective year built of 1979. Features of the home include a basement finished with a recreation room, central air conditioning, one fireplace and a 440 square foot garage. The property has a 20,040 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within .22 miles from the subject property. The comparables have sites with 20,040 or 20,470 square feet of land area and

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<sup>1</sup> The Board finds the best description of the subject was found in the subject's property record card submitted by the board of review which contained a schematic diagram with dimensions and area calculations.

are improved with 1.5-story or 2-story dwellings of wood siding, brick, or wood siding and brick exterior construction ranging in size from 2,820 to 3,628 square feet of living area. The dwellings were built from 1972 to 1987 with two comparables having effective years built of 1973 and 1978. The comparables have basements, three of which have recreation rooms. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 456 to 528 square feet of building area. The comparables sold from April 2019 to April 2020 for prices ranging from \$485,000 to \$682,500 or from \$171.99 to \$190.61 per square foot of 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 of \$251,963. The subject's assessment reflects a market value of \$756,873 or \$207.25 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 five comparable sales located from .16 to 1.49 miles from the subject property. The comparables have sites ranging in size from 20,040 to 23,300 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick or wood siding and brick exterior construction ranging in size from 2,885 to 3,724 square feet of living area. The dwellings were built from 1976 to 2004 with two comparables having effective years built of 1981 and 2005. The comparables each have a basement finished with four having recreation rooms. Each comparable has central air conditioning, one to three fireplaces and a garage that ranges in size from 529 to 940 square feet of building area. The properties sold from April 2019 to September 2020 for prices ranging from \$628,000 to \$837,500 or from \$211.23 to \$264.99 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 ten suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #4 as well as board of review comparables #2 through #5 due to differences from the subject dwelling in age and/or size.

The Board finds the best evidence of market value to be appellant's comparable #5 and board of review comparable #1 which are most similar in age and dwelling size. However, both comparables have smaller unfinished basements when compared to the subject. These two comparables sold in April and June 2019 for prices of \$682,500 and \$700,000 or for \$188.12 and \$211.23 per square foot of living area, including land. The subject's assessment reflects a market

value of \$756,873 or \$207.25 per square foot of living area, including land, which is bracketed by the two best comparables on price per square foot but is higher on overall market value. The higher overall value is logical when considering the subject's larger basement with finished area. Therefore, after considering adjustments to the best comparables for differences including features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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

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: February 21, 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

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