



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

APPELLANT: Kimberly Smith
DOCKET NO.: 20-04035.001-R-1
PARCEL NO.: 16-28-213-007

The parties of record before the Property Tax Appeal Board are Kimberly Smith, 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 **A Reduction** 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: \$36,419
IMPR.: \$49,581
TOTAL: \$86,000

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 split-level dwelling¹ of brick exterior construction with 1,120 square feet of above grade living area. The dwelling was constructed in 1954 and features a lower level with finished area, central air conditioning and a 276 square foot garage. The property has an approximately 7,300 square foot site and is located in Highland Park, West Deerfield 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 located within 0.35 of a mile from the subject property and located in the same assessment neighborhood code as the subject which is

¹ Both parties report the subject as a one-story dwelling, however, the Board finds the best description of the subject's design is found in the subject's property record card, submitted by the board of review, which contains a sketch depicting the dwelling to be split-level style home.

described as having split-level and tri-level dwellings. The comparables have sites that range in size from 7,300 to 10,220 square feet of land area and are reported to be improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 1,102 to 1,357 square feet of living area. The dwellings were built in 1954 or 1957. Each comparable has a lower level, one with finished area, central air conditioning and a garage ranging in size from 264 to 689 square feet of building area. The properties sold from September 2019 to May 2020 for prices ranging from \$255,000 to \$285,000 or from \$210.02 to \$232.36 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$77,512 which reflects a market value of \$232,559 or \$207.64 per square foot of living area, land included, when applying 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 \$101,656. The subject's assessment reflects a market value of \$305,365 or \$272.65 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 within 0.67 of a mile from the subject, all of which located outside of the subject's assessment neighborhood code. The comparables have sites that range in size from 7,030 to 19,010 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 878 to 1,147 square feet of living area. The homes were built from 1948 to 1956 with comparables #2 and #5 having effective ages of 1972 and 1970, respectively. Three comparables have a basement, with one having finished area and two comparables have a concrete slab foundation. Each of the homes has central air conditioning and a garage ranging in size from 231 to 408 square feet of building area. Four comparables each have one fireplace. The properties sold from January 2019 to November 2020 for prices ranging from \$241,000 to \$302,500 or from \$215.18 to \$294.99 per square foot of living area, land included. Based on this evidence, the board of review offered to reduce the subject's assessment to \$98,324 which reflects a market value of \$295,000 when applying the statutory level of assessment of 33.33%.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to each of the board of review comparables which differ from the subject in effective age, design, site size and foundation type.

The Board finds the best evidence of market value to be the appellant's comparables which are more similar to the subject in location, age, design and other features. These comparables sold from September 2019 to May 2020 for prices ranging from \$255,000 to \$285,000 or from \$210.02 to \$232.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$305,365 or \$272.65 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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:

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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COUNTY

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