



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

APPELLANT: Helen Shusterman
DOCKET NO.: 20-04405.001-R-1
PARCEL NO.: 11-21-309-002

The parties of record before the Property Tax Appeal Board are Helen Shusterman, 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: \$56,663
IMPR.: \$67,417
TOTAL: \$124,080

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 is improved with a 1-story dwelling of wood siding exterior construction with 1,932 square feet of living area. The dwelling was constructed in 1976 and has an effective year built of 1989. Features of the home include an unfinished basement, central air conditioning, and a garage with 452 square feet of building area. The property has an approximately 10,650 square foot site and is located in Libertyville, Libertyville 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 0.24 of a mile from the subject property and have sites that range in size from 9,656 to 13,527 square feet of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 1,948 to 2,263 square feet of living area. The dwellings were built from 1972 to 1975.

Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 431 to 482 square feet of building area. The appellant provided supplemental notes to the appeal and an MLS listing sheet which disclosed that comparable #3 was rehabbed in 2008. The properties sold from March 2019 to June 2020 for prices ranging from \$340,000 to \$425,000 or from \$150.24 to \$187.80 per square foot of living area, land included. 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 \$124,080. The subject's assessment reflects a market value of \$372,725 or \$192.92 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 0.68 of a mile from the subject and have sites that range in size from 8,108 to 11,980 square feet of land area. The comparables are improved with 1-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,712 to 2,235 square feet of living area. The dwellings were built from 1971 to 1978 with comparable #1, the oldest comparable, having an effective year built of 1975. Three comparables each have an unfinished basement and two comparables have either a slab or crawl space foundation. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 441 to 529 square feet of building area. The properties sold from June 2019 to December 2020 for prices ranging from \$320,000 to \$420,000 or from \$145.41 to \$221.96 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 warranted.

The record contains ten suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which differ from the subject in dwelling size and/or have dissimilar 2-story designs, unlike the subject's 1-story design. The Board gives less weight to board of review comparables #2 and #3 which lack basements, which is a feature of the subject.

The Board finds the best evidence of market value to be the three remaining board of review comparable sales. The comparables are overall more similar to the subject in location, design, age, dwelling size, and amenities. The properties sold from June 2019 to December 2020 for prices ranging from \$320,000 to \$420,000 per square foot of living area or from \$145.41 to \$207.10, land included. The subject's assessment reflects a market value of \$372,725 or \$192.92

per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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



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:

April 18, 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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