



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

APPELLANT: Sandra Lipezker  
DOCKET NO.: 20-05369.001-R-1  
PARCEL NO.: 16-10-403-002

The parties of record before the Property Tax Appeal Board are Sandra Lipezker, 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:** \$44,860  
**IMPR.:** \$89,932  
**TOTAL:** \$134,792

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 tri-level<sup>1</sup> dwelling of wood siding and brick exterior construction with 1,881 square feet of above ground living area. The dwelling was constructed in 1962 but has a reported effective age of 1976. Features of the home include a finished lower level, central air conditioning and a 361 square foot garage. The property has an approximately 13,230 square foot site and is located in Highland Park, Moraine 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 with the same assessment neighborhood code as the subject and located within .89 of mile from the subject property. The comparables have sites that range in size from 13,386 to 16,862 square feet of land area. The

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<sup>1</sup> The Board finds the best description of the subject dwelling is found in the subject's property record card provided by the board of review.

appellant reported the comparables are improved with one-story<sup>2</sup> dwellings ranging in size from 1,624 to 2,214 square feet of above ground living area. The dwellings were built from 1954 to 1963 with comparable #1 having a reported effective age of 1959. Comparable #3 has a finished lower level. Two comparables have central air conditioning. Each comparable has a fireplace and a garage ranging in size from 350 to 462 square feet of building area. The comparables sold from January to July 2020 for prices of \$340,000 or \$492,000 or from \$198.14 to \$222.22 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$112,849, which would reflect a market value of \$338,581 or \$180.00 per square foot of above ground living area, including land, when using 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 \$134,792. The subject's assessment reflects a market value of \$404,902 or \$215.26 per square foot of above ground 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 the same assessment neighborhood code as the subject and located within .69 of a mile from the subject property. The comparables have sites that range in size from 12,220 to 13,830 square feet of land area. The comparables are improved with tri-level dwellings of wood siding, brick and wood siding or stone exterior construction ranging in size from 1,653 to 1,946 square feet of above ground living area. The dwellings were built from 1956 to 1963 with comparables #3 and #4 having reported effective ages of 1966 and 1981, respectively. The comparables each have a finished lower level, one of which also has an additional partial basement. Each comparable has central air conditioning. Three comparables each have a fireplace and a garage ranging in size from 378 to 484 square feet of building area. The comparables sold from June 2019 to April 2020 for prices ranging from \$370,000 to \$492,000 or from \$223.84 to \$262.94 per square foot of above ground 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 seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 which differ from the subject in that they have a dissimilar one-story design and no finished lower level. The Board has also

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<sup>2</sup> The appellant provided the listing sheet for comparable #3 which depicts the dwelling as a split-level with a finished lower level that was rehabbed in 2005.

given less weight to the appellant's comparable #3 due to its larger dwelling size when compared to the subject. The Board has given reduced weight to board of review comparable #4 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3 which are overall most similar to the subject in location, dwelling size, design, age and some features, except one comparable has no garage, a feature of the subject, suggesting an upward adjustment would be required to make this comparable more equivalent to the subject. Nevertheless, these three comparables sold from June 2019 to April 2020 for prices ranging from \$410,000 to \$492,000 or from \$230.47 to \$262.94 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$404,902 or \$215.26 per square foot of above ground living area, including land, which falls below the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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

Sandra Lipezker, 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