



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

APPELLANT: John Culver
DOCKET NO.: 20-05377.001-R-1
PARCEL NO.: 16-10-408-078

The parties of record before the Property Tax Appeal Board are John Culver, 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: \$15,905
IMPR.: \$159,052
TOTAL: \$174,957

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 two-story residential condominium unit of brick¹ exterior construction with 2,314 square feet of living area. The dwelling was constructed in 1885 but has a reported effective age of 1995. Features of the home include a basement with 606 square feet of finished area, central air conditioning and a fireplace. The property 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 four comparable sales located within .12 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables are improved with two-story condominium units ranging in size from 2,248 to

¹ The Board finds the only description of the subject's exterior construction was provided by the board of review. Additionally, the subject's property record card revealed the subject was remodeled in 2000.

2,444 square feet of living area. The dwellings were built in 1885 and 2000, with comparables #2 and #4 having reported effective ages of 1995. The comparables each have a basement, one of which has finished area.² Each comparable has central air conditioning and a fireplace. Two comparables each have a 440 square foot garage. The comparables sold from March 2019 to February 2020 for prices ranging from \$433,750 to \$525,000 or from \$180.03 to \$226.88 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$151,166, which would reflect a market value of \$453,543 or \$196.00 per square foot of 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 \$174,957. The subject's assessment reflects a market value of \$525,554 or \$227.12 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 three comparable sales located within .18 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #2 and #4, respectively, which were previously described.³ The board of review's comparable #3 is improved with a two-story townhouse of brick exterior construction containing 2,455 square feet of building area. The dwelling was built in 2001 and has a concrete slab foundation, central air conditioning, one fireplace and a 440 square foot garage. This property sold in June 2020 for a price of \$607,000 or \$247.25 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 five suggested comparable sales for the Board's consideration, as two sales were common to the parties. The Board has given less weight to the appellant's comparables #1 and #3, as well as board of review comparable #3 which differ from the subject in age.

² The appellant provided the listing sheet for comparable #4 which indicated the dwelling has a finished lower level and it was rehabbed in 2001.

³ The board of review reported that the two common comparables each have either 461 or 579 square feet of finished basement area. Additionally, the parties differ as to whether board of review comparable #1/appellant's comparable #2 has a garage. The board of review reported this comparable has a 1,124 square foot attached garage, which is the same reported size of the basement area for this comparable, while the appellant reported this comparable has no garage.

The Board finds the best evidence of market value to be the parties' two common comparables, which are similar, if not identical to the subject in dwelling size, design, age and some features. However, the Board finds each comparable has less basement finished area, if any, when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. The comparables sold in February 2020 and March 2019 for prices of \$433,750 and \$525,000 or for \$192.95 and \$226.88 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$525,554 or \$227.12 per square foot of living area, including land, which is greater than the two best comparable sales in the record but appears to be justified given its superior finished basement area. 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 estimated market value as reflected by its 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.

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: March 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

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

APPELLANT

John Culver, 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