



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

APPELLANT: Lia Arber  
DOCKET NO.: 20-05379.001-R-1  
PARCEL NO.: 16-10-204-002

The parties of record before the Property Tax Appeal Board are Lia Arber, 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:** \$62,292  
**IMPR.:** \$239,011  
**TOTAL:** \$301,303

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 three-story dwelling of brick construction with 5,140 square feet of living area.<sup>1</sup> The dwelling was constructed in 1890 but has a reported effective age of 1995. Features of the home include a basement with finished area and central air conditioning. The property has an approximately 13,070 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 located from .16 to 2.83 miles from the subject property. The comparables have sites that range in size from 13,068 to 28,545 square

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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 which revealed the dwelling has a brick exterior and a finished basement, and also indicated the dwelling was remodeled in 1999.

feet of land area. The appellant reported the comparables are improved with two-story dwellings ranging in size from 4,142 to 4,856 square feet of living area.<sup>2</sup> The dwellings were built in 2001 or 2003. The comparables each have a basement, one of which, according to the listing sheet, has finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 441 to 864 square feet of building area. The comparables sold from August 2018 to August 2019 for prices ranging from \$800,000 to \$929,000 or from \$164.74 to \$216.08 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$239,843, which would reflect a market value of \$719,601 or \$140.00 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 \$301,303. The subject's assessment reflects a market value of \$905,086 or \$176.09 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 four comparable sales located in Highland Park and from .07 to 3.23 miles from the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 16,550 to 23,730 square feet of land area. The comparables are improved with two-story or three-story dwellings of brick, stucco or stone exterior construction ranging in size from 4,629 to 5,642 square feet of living area. The dwellings were built from 1895 to 2001 with comparables #1 and #4 having reported effective ages of 1995 and 1981, respectively. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 361 to 1,022 square feet of building area. The comparables sold from May 2019 to October 2020 for prices ranging from \$929,000 to \$1,352,000 or from \$186.61 to \$239.63 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 six suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparables and board of review comparables #2 and #3 due to differences from the subject in age. Furthermore,

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<sup>2</sup> The appellant provided the listing sheet for comparable #1 that described the dwelling with approximately 6,434 square feet of living area and 1,744 square feet of finished area in the basement, and also indicated the dwelling was rehabbed in 2009.

the appellant's comparable #3 sold 16 months prior to the assessment date at issue and is thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be board of review comparables #1 and #4 which sold proximate in time to the assessment date at issue and are relatively similar to the subject in age, dwelling size and some features, except both comparables have a garage, not a feature of the subject. Nevertheless, the comparables sold in September and October 2020 for prices of \$1,352,000 and \$970,000 or for \$239.63 and \$209.55 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$905,086 or \$176.09 per square foot of 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 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.



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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COUNTY

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