



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

APPELLANT: Jeremy Becker
DOCKET NO.: 20-05476.001-R-1
PARCEL NO.: 16-34-201-024

The parties of record before the Property Tax Appeal Board are Jeremy Becker, 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: \$47,095
IMPR.: \$110,765
TOTAL: \$157,860

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 2-story dwelling of brick exterior construction with 2,722 square feet of living area. The dwelling was constructed in 1971 and has an effective year built of 1973. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 506 square foot garage and an inground swimming pool. The property has an approximately 9,540 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 four comparable sales. The comparables are located within 0.69 of a mile from the subject property. The comparables have sites that range in size from 7,192 to 20,482 square feet of land area. The comparables are improved with 2-story or 2.5-story dwellings ranging in size from 2,250 to 3,238 square feet of living area that were built from 1927 to 1986 with comparable #2 having effective year built of 1966. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 342 to 891

square feet of building area. The comparables sold from April 2018 to March 2020 for prices ranging from \$255,000 to \$460,000 or from \$92.65 to \$182.22 per square foot of living area, including land. 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 \$157,860. The subject's assessment reflects a market value of \$474,196 or \$174.21 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 within 0.75 of a mile from the subject property. The comparables have sites ranging in size from 7,130 to 9,680 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,031 to 2,711 square feet of living area. The dwellings were built from 1936 to 2003 with comparables #2, #3 and #4 having effective year built of 1992, 1997 and 1962, respectively. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 380 to 418 square feet of building area. The comparables sold from March 2019 to October 2020 for prices ranging from \$460,000 to \$610,000 or from \$203.72 to \$258.49 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 Board finds the parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #4 along with the board of review comparable #4 due to their dissimilar design and/or sale dates in 2018, less proximate in time to the January 1, 2020 assessment date. The Board also gives less weight to the appellant's comparable #1 along with the board of review comparable #4 due to dissimilar dwelling size, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 along with the board of review comparable #2, which are similar to the subject in location, age/effective age, dwelling size and some features, although these properties each lack an inground swimming pool, a feature of the subject, suggesting an upward adjustment is needed to make these properties more equivalent to the subject. These most similar comparables sold in March and August 2020 for prices of \$460,000 and \$610,000 or for \$148.53 and \$255.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$474,196 or \$174.21 per square foot of living area, including land, which falls within the range established

by the 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.



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

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

APPELLANT

Jeremy Becker, 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