



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

APPELLANT: Robert Ryser
DOCKET NO.: 20-05730.001-R-1
PARCEL NO.: 16-25-404-031

The parties of record before the Property Tax Appeal Board are Robert Ryser, 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: \$98,526
IMPR.: \$86,413
TOTAL: \$184,939

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 wood siding exterior construction with 2,668 square feet of living area. The dwelling was constructed in 1966. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 420 square foot garage. The property has an approximately 12,190 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 two comparable sales located within .48 of a mile from the subject as comparable sales #1 and #2 in the grid analysis were the same property. The comparables have sites with 22,834 or 32,984 square feet of land area and were improved with 2-story dwellings built in 1910 or 1925. The dwellings have either 2,332 or 2,512 square feet of living area. Each comparable has a basement, central air conditioning, one fireplace and a

garage with 264 or 550 square feet of building area. The comparables sold in February and March 2020 for prices of \$350,000 and \$425,000 or for \$150.09 and \$169.19 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 \$184,939. The subject's assessment reflects a market value of \$555,539 or \$208.22 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 five comparable sales located from .13 to 1.15 miles from the subject. The comparables have sites ranging in size from 10,860 to 30,040 square feet of land area that are improved with 1.5-story or 2-story dwellings of wood siding, brick, brick and wood siding, or stone and brick exterior construction that were built from 1939 to 1977. Comparables #3 and #4 have effective years built of 1951 and 1963, respectively. The dwellings range in size from 2,600 to 3,136 square feet of living area. Features of each comparable include a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 253 to 559 square feet of building area. The comparables sold from March 2019 to July 2020 for prices ranging from \$600,000 to \$768,750 or from \$208.58 to \$259.62 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 no reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences in year built and lack of finished basement area when compared to the subject. The Board gives less weight to board of review comparables #2 and #3 due to their location either being over 1 mile away or a considerably larger dwelling when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #4 and #5 which are relatively similar to the subject in location, age, dwelling size and some features. These comparables sold from March to June 2020 for prices ranging from \$600,000 to \$680,000 or from \$223.63 to \$259.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$555,539 or \$208.22 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Therefore, after considering adjustments to the best comparable sales for differences

when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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

Robert Ryser, 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