



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

APPELLANT: Julian Martinson
DOCKET NO.: 20-05737.001-R-1
PARCEL NO.: 16-23-320-182

The parties of record before the Property Tax Appeal Board are Julian Martinson, 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: \$7,265
IMPR.: \$59,672
TOTAL: \$66,937

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 one-story residential condominium unit of brick exterior construction containing 1,057 square feet of living area. The condominium was constructed in 1996. Features of the home include a slab foundation, one bedroom, one bathroom and central air conditioning. 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 improved with one story dwellings ranging in size from 1,041 to 1,249 square feet of living area. The comparables were built in 1996. Each comparable has central air conditioning and 1, 1.5 or 2 bathrooms. The comparables are located within .05 of a mile from the subject property and each has the same assessment neighborhood code as the subject property. These properties sold from April 2019 to July 2020

for prices ranging from \$185,000 to \$210,000 or from \$148.95 to \$177.71 per square foot of living area. The appellant requested the subject's assessment be reduced to \$61,652.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,937. The subject's assessment reflects a market value of \$201,072 or \$190.23 per square foot of living area 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 improved with one-story condominium units of brick construction ranging in size from 1,050 to 1,216 square feet of living area. Each condominium was built in 1996. The comparables have slab foundations, central air conditioning, one or two bedrooms and 1.5 or 2 bathrooms. Each comparable has the same assessment neighborhood code as the subject property and are located within approximately .05 of a mile from the subject property. The sales occurred from January 2019 to October 2020 for prices ranging from \$214,500 to \$311,000 or from \$209.70 to \$258.09 per square foot of living area.

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 sales provided by the parties that appear to be improved with one-story condominium units with slab foundations, although the appellant was not specific with the type of foundation each of his comparables had. The comparables are similar to the subject in location, age, size, and features. The comparables sold for prices ranging from \$185,000 to \$311,000 or from \$148.95 to \$258.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$201,072 or \$190.23 per square foot of living area, including land, which is within the range and well bracketed by the comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

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:

February 15, 2022



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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