



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

APPELLANT: Jonathan Levine
DOCKET NO.: 20-05740.001-R-1
PARCEL NO.: 16-23-205-004

The parties of record before the Property Tax Appeal Board are Jonathan Levine, 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: \$162,654
IMPR.: \$226,766
TOTAL: \$389,420

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 3-story dwelling of stucco and wood siding exterior construction with 5,708 square feet of living area. The dwelling was constructed in 1912 and has a reported effective year built of 1966.¹ Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 456 square foot detached garage and a 462 square foot attached garage. The property has a 29,000 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 within .97 of a mile from the subject. The comparables have sites ranging in size from 21,580 to 49,628 square feet of land

¹ The subject's property record card disclosed a permit was issued in March 2018 for a \$120,000 addition and was remodeled in 2019.

area and are improved with 2-story or 2.5-story dwellings ranging in size from 4,173 to 5,338 square feet of living area. The dwellings were constructed from 1908 to 1976 with effective years built from 1924 to 1977. The comparables each have a basement, central air conditioning, one fireplace and a garage ranging in size from 400 to 816 square feet of building area. The comparables sold from February 2018 to July 2019 for prices ranging from \$795,000 to \$950,000 or from \$172.30 to \$219.27 per square foot of living area, land included. 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 \$389,420. The subject's assessment reflects a market value of \$1,169,781 or \$204.94 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 .33 of a mile from the subject. The properties have sites ranging in size from 19,640 to 43,460 square feet of land area and are improved with 2-story or 2.5-story dwellings of wood siding and stone or brick and wood siding exterior construction. Each dwelling ranges in size from 5,636 to 6,127 square feet of living area and was built from 1920 to 2007 with comparable #3 having an effective year built of 1950. The comparables are reported to each have a basement with finished area, central air conditioning, two or four fireplaces, and a garage ranging in size from 768 to 898 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold in July or October 2020 for prices ranging from \$1,370,000 to \$1,600,000 or from \$233.99 to \$267.92 per square foot of living area, land included. The board of review's evidence also disclosed the subject sold in April 2017 for \$1,070,000. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #3 as each sold in 2018 which is less proximate in time to the January 1, 2020 assessment date than the other sales in the record. The Board also gives less weight to board of review comparables #1 and #2 due to differences from the subject in age and/or having an inground swimming pool which is not a feature of the subject.

The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparable #3. These comparables sold proximate in time to the assessment date at issue and are more similar in age. However, appellant's comparable #1 has a smaller dwelling size, smaller garage and lacks finished basement area, suggesting upward adjustments are necessary to

make it more equivalent to the subject. Nevertheless, these comparables sold in July 2019 and October 2020 for prices of \$795,000 and \$1,600,000 or for \$172.30 and \$261.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,169,781 or \$204.94 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record both on overall market value and price per square foot. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds 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:

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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