



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

APPELLANT: Judith Aberman  
DOCKET NO.: 20-05747.001-R-1  
PARCEL NO.: 16-21-409-001

The parties of record before the Property Tax Appeal Board are Judith Aberman, 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:** \$36,786  
**IMPR.:** \$78,203  
**TOTAL:** \$114,989

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 1-story dwelling of brick and wood siding exterior construction with 1,403 square feet of living area. The dwelling was constructed in 1967. Features of the home include a lower level, central air conditioning, a fireplace, and a 440 square foot garage. The property has a 7,500 square foot site and is located in Highland Park, West Deerfield 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 0.72 of a mile from the subject. The parcels range in size from 7,301 to 10,219 square feet of land area and are improved with split-level homes<sup>1</sup> of brick and frame or brick and wood siding exterior

---

<sup>1</sup> Although the appellant reported the comparables are 1-story homes, the listing sheets for these comparables presented by the parties describe split-level homes.

construction ranging in size from 1,162 to 1,487 square feet of living area. The dwellings were built from 1954 to 1977. The appellant reported that comparables #2 and #3 were recently rehabbed. Each home has a lower level with finished area and central air conditioning. Two homes each have a basement with finished area and a 264 or 460 square foot garage and one home has a fireplace. The comparables sold in September 2019 and May 2020 for prices ranging from \$270,000 to \$368,000 or from \$210.02 to \$247.48 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 \$114,989. The subject's assessment reflects a market value of \$345,416 or \$246.20 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 0.79 of a mile from the subject. The parcels range in size from 7,300 to 24,940 square feet of land area and are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 1,147 to 1,440 square feet of living area. The dwellings were built from 1952 to 1957 with comparable #3 having an effective age of 1960. Each home has a basement, one of which has finished area, central air conditioning, and a garage ranging in size from 338 to 504 square feet of building area. Two homes each have a fireplace. The comparables sold from June to November 2020 for prices ranging from \$275,000 to \$359,900 or from \$210.73 to \$263.73 per square foot of living area, including land. The board of review noted the appellant's comparables are split-level homes whereas the board of review's comparables are 1-story homes. 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 a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and the board of review's comparable #2, due to substantial differences from the subject in dwelling size. The Board also gives less weight to the appellant's comparable #3, which lacks a garage that is a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparables #1 and #3, which are similar to the subject in dwelling size and location but have varying degrees of similarity to the subject in design, age, foundation type, lot size, and other features. These most similar comparables sold from September 2019 to September 2020 for prices ranging from \$275,000 to \$359,900 or from \$210.02 to \$249.93 per square foot of living area, including land. The subject's assessment reflects a market value of

\$345,416 or \$246.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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: March 21, 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

Judith Aberman, 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