



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

APPELLANT: Joel Kagan
DOCKET NO.: 20-05780.001-R-1
PARCEL NO.: 16-35-403-022

The parties of record before the Property Tax Appeal Board are Joel Kagan, 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: \$54,504
IMPR.: \$182,113
TOTAL: \$236,617

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 two-story dwelling of wood siding exterior construction with 3,777 square feet of living area. The dwelling was constructed in 1997. Features of the home include a concrete slab foundation, central air conditioning, one fireplace, and an 864 square foot garage. The property has a 28,000 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 .42 of a mile from the subject. The comparables have sites that range in size from 6,199 to 12,393 square feet of land area and are improved with two-story dwellings that were built from 1963 to 1984 with comparable #1 having an effective year built of 1983. The dwellings range in size from 3,044 to 3,226 square feet of living area. The comparables have basements, one of which has finished

area. Each comparable has, central air conditioning, one fireplace and a garage ranging in size from 440 to 696 square feet of building area. The comparables sold from December 2018 to March 2020 for prices ranging from \$510,000 to \$550,000 or from \$158.09 to \$175.27 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 \$236,617. The subject's assessment reflects a market value of \$710,775 or \$188.19 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 five comparable sales located within .74 of a mile from the subject, three of which are located within the same neighborhood as the subject. Comparables # 1 and #3 are the same as appellant's comparables #3 and #1, respectively. The comparables have sites ranging in size from 6,200 to 16,510 square feet of land area and are improved with two-story dwellings of wood siding, stucco, brick, or brick and stucco exterior construction that were built from 1963 to 2001. Comparables #3 and #4 have effective years built of 1983 and 1981, respectively. The dwellings range in size from 3,138 to 4,009 square feet of living area. The comparables each have a basement with finished area, central air conditioning, one or two fireplace, and a garage ranging in size from 440 to 616 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from July 2019 to September 2020 for prices ranging from \$510,000 to \$855,000 from \$158.09 to \$266.85 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 six suggested comparable sales for the Board's consideration, two of which are common to both parties. The Board finds neither party presented comparables truly similar to the subject due to differences in location, land size, age, dwelling size, and/or features. For example, all comparables have smaller land sizes, five comparables have 15% to 19% smaller dwelling sizes, five comparables are older dwellings and all comparables have smaller garages when compared to the subject, suggesting upward adjustments are necessary to make them more equivalent to the subject. However, one comparable has an inground swimming pool and each comparable has a basement unlike the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. Nevertheless, the comparables sold from December 2018 to September 2020 for prices ranging from \$510,000 to \$855,000 or from \$158.09 to \$266.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$710,775 or \$188.19 per square foot of living area, including land, which is within the

range established by the comparables in the record. Based on this evidence and after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment based on overvaluation is 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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