



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

APPELLANT: Debbie Rabin
DOCKET NO.: 20-05781.001-R-1
PARCEL NO.: 16-35-408-006

The parties of record before the Property Tax Appeal Board are Debbie Rabin, 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: \$29,080
IMPR.: \$210,084
TOTAL: \$239,164

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 4,144 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 754 square foot garage. The property has an approximately 8,810 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 five comparable sales located .87 to 1.25 miles from the subject, none of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,925 to 21,292 square feet of land area and are improved with two-story dwellings that were built from 1954 to 1997 with comparables #2, #3 and #4 having effective years built of 1984, 1986 and 1994, respectively. The dwellings range in

size from 3,814 to 4,479 square feet of living area. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 399 to 679 square feet of building area. The comparables sold from May 2019 to June 2020 for prices ranging from \$675,000 to \$775,000 or from \$153.48 to \$190.33 per square foot of living area, including land. The appellant's counsel submitted a Multiple Listing Service Sheet associated with the sale of comparable #2, noting it was rehabbed and rebuilt in 2010. 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 \$239,164. The subject's assessment reflects a market value of \$718,426 or \$173.37 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 .33 to 1.21 miles from the subject, one of which is located within the same neighborhood description and code as the subject. Board of review comparables #2 and #3 are duplicates of appellant's comparables #2 and #4, respectively. The comparables have sites ranging in size from 11,360 to 23,410 square feet of land area and are improved with two-story dwellings of wood siding, brick and wood siding, or brick and vinyl siding exterior construction that were built from 1954 to 1999 with effective years built from 1977 to 2005. The dwellings range in size from 3,323 to 4,479 square feet of living area. The comparables each have a basement with four having finished area.¹ Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 399 to 712 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from April 2019 to September 2020 for prices ranging from \$680,000 to \$1,200,000 from \$169.62 to \$280.70 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 eight suggested comparable sales for the Board's consideration, with two comparables common to both parties. The Board gives less weight to appellant's comparable #1 and board of review comparables #4 and #5 due to their considerably larger site size and/or having a significantly smaller dwelling size when compared to the subject. The Board gives less weight to board of review comparable #1 which has an inground swimming pool unlike the subject.

¹ The Board finds the best description of board of review comparable #3's basement was the appellant's MLS sheet associated with this sale which reported an unfinished basement.

The Board finds the best evidence of market value to be appellant's comparables #2 through #5 which includes the parties' two common comparables. The comparables are relatively similar to the subject in site size, age, dwelling size and some features. These comparables sold from July 2019 to June 2020 for prices ranging from \$675,000 to \$775,000 or from \$153.48 to \$187.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$718,426 or \$173.37 per square foot of living area, including land, which is within the range established by the best 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 subject's 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

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