



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

APPELLANT: Amber Manley
DOCKET NO.: 21-00902.001-R-1
PARCEL NO.: 08-09-307-004

The parties of record before the Property Tax Appeal Board are Amber Manley, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. in Chicago; 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: \$15,083
IMPR.: \$55,383
TOTAL: \$70,466

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 2021 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 part 1.5-story¹ and part 1-story dwelling of brick exterior construction with 1,922 square feet of living area. The dwelling was constructed in 1967. Features of the home include a basement, central air conditioning, a fireplace and a 220 square foot carport. The property has an 11,720 square foot site and is located in Waukegan, Waukegan 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 that have the same assessment neighborhood code as the subject and are located within .26 of mile from the subject property. The comparables have sites that range in size from 6,900 to 18,850 square feet of land area. The

¹ The Board finds the best description of the subject is found in the subject's property record card provided by the board of review which contained a schematic diagram and dimensions of the improvements.

comparables are improved with 1.5-story dwellings of wood siding exterior construction ranging in size from 1,352 to 2,442 square feet of living area. The dwellings were built from 1940 to 1953. Two comparables have basements and two comparables have crawl space foundations. Two comparables have central air conditioning and two comparables have either one or two fireplaces. Each comparable has a garage ranging in size from 273 to 576 square feet of building area. The comparables sold from June to December 2020 for prices ranging from \$130,000 to \$162,000 or from \$66.34 to \$114.13 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 \$70,466. The subject's assessment reflects a market value of \$211,928 or \$110.26 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% 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 that are located within .75 of a mile from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 6,840 to 11,210 square feet of land area. The board of review reported that the comparables are improved with 1-story² or 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,536 to 1,994 square feet of living area. The dwellings were built from 1920 to 1985 with comparable #3 having a reported effective age of 1947. The comparables each have a basement, one of which has finished area. Three comparables have central air conditioning and three comparable each have a fireplace. Each comparable has a garage ranging in size from 200 to 572 square feet of building area. The comparables sold from August 2020 to November 2021 for prices ranging from \$214,000 to \$255,000 or from \$111.23 to \$161.85 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 a reduction in the subject's assessment is not warranted.

The record contains nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparables #2, #3 and #4 due to differences from the subject in dwelling size and/or age.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which are overall more similar to the subject in location, dwelling size, age and some features.

² The board of review's comparable #1 has a ground floor area of 766 square feet with an above ground area of 1,962 square feet, suggesting the dwelling is part 2-story.

These two comparables sold in August 2020 and May 2021 for prices of \$240,000 and \$255,000 or for \$120.36 and \$129.97 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$211,928 or \$110.26 per square foot of living area, including land, which falls below the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

August 22, 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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