



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

APPELLANT: Jennifer Murray  
DOCKET NO.: 21-01139.001-R-1  
PARCEL NO.: 02-15-204-020

The parties of record before the Property Tax Appeal Board are Jennifer Murray, 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:** \$16,408  
**IMPR.:** \$86,311  
**TOTAL:** \$102,719

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 2-story dwelling of wood siding exterior construction with 2,738 square feet of living area. The dwelling was built in 2006. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 713 square feet of building area. The property has an approximately 11,470 square foot site and is located in Antioch, Antioch 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 in the same assessment neighborhood code as the subject property and within 0.17 of mile from the subject. The properties have sites that range in size from 9,870 to 11,850 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,714 to 3,145 square feet of living area. The homes were built in either 2005 or 2006.

Each comparable has an unfinished basement, central air conditioning, and a garage that ranges in size from 440 to 690 square feet of building area. Four comparables each have one fireplace. The properties sold from January to May 2020 for prices ranging from \$230,000 to \$287,000 or from \$77.21 to \$97.39 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$82,987 which reflects a market value of \$248,986 or \$90.94 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,719. The subject's assessment reflects a market value of \$308,929 or \$112.83 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.

The board of review, through the township assessor, asserted three of the appellant's comparable sales were not typical sale transactions and provided either the Multiple Listing Service datasheets or a copy of the MyDec PTAX-203 in support of their assertion. Specifically, the sales were identified for comparables #2, #3, and #5 as a short sale, lender owned REO (real estate owned) sale sold in an "As-Is" condition, and real estate investment trust (REIT) transaction for disposition of inventory, respectively. The board of review further asserted its comparable sales were of a similar model type and located near the subject in the same subdivision.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject property and within 0.43 of a mile from the subject. The properties have sites that range in size from 9,380 to 13,900 square feet of land area. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,861 or 3,025 square feet of living area. The homes were built in either 2005 or 2006. The comparables each have a basement with comparable #3 having finished area and comparable #5 being a walkout. Each comparable has central air conditioning, and a garage that ranges in size from 462 to 690 square feet of building area. Four comparables each have one fireplace. The properties sold from July 2020 to March 2021 for prices ranging from \$293,000 to \$354,900 or from \$102.41 to \$117.19 per square foot of living area, land included. 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 ten suggested comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #3 and #5 which differ from the subject in basement finish or basement style.

The Board finds the best evidence of market value to be parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, and most features. These properties sold from January 2020 to March 2021 for prices ranging from \$230,000 to \$341,900 or from \$77.21 to \$113.02 per square foot of living area, land included. The subject's assessment reflects a market value of \$308,929 or \$112.83 per square foot of living area, land included, which falls 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 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 is justified based on overvaluation.

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: November 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

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