



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

APPELLANT: James and Jessica Hurster
DOCKET NO.: 21-02768.001-R-1
PARCEL NO.: 16-07-302-001

The parties of record before the Property Tax Appeal Board are James and Jessica Hurster, the appellants, by attorney Christopher G. Walsh, Jr., of Walsh Law, LLC 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: \$108,487
IMPR.: \$114,211
TOTAL: \$222,698

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick and wood siding exterior construction with 2,784 square feet of living area. The dwelling was constructed in 1962 and features a partially finished basement,¹ central air conditioning, two fireplaces, and a garage containing 441 square feet of building area. The property has a 26,900 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis with information on four comparable sales located within .35 or a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 20,350 to 35,090 square feet of land area and

¹ The information regarding the subject's finished basement area was drawn from the property record card submitted by the board of review and not refuted by the appellants.

are improved with 2-story dwellings of varying exterior finishes that range in size from 2,940 to 3,118 square feet of living area. The dwellings were built from 1965 to 1976. Two comparables each feature an unfinished basement and two comparables were each built of a concrete slab foundation. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 713 square feet of building area. The appellants' counsel disclosed that the comparables each sold "within a year of the January 1, 2021 date of valuation" for prices ranging from \$565,000 to \$782,500 or from \$192.18 to \$250.96 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,698. The subject's assessment reflects a market value of \$669,768 or \$240.58 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 a grid analysis with information on four comparable sales located within .38 of a mile from the subject and in the same assessment neighborhood code as the subject property. The board of review comparable #2 is the same property as appellants' comparable #3. The comparables have parcels ranging in size from 20,400 to 43,050 square feet of land area. The sites are improved with 1-story and 2-story dwellings of varying exterior finishes that range in size from 2,453 to 3,338 square feet of living area. The dwellings were built from 1965 to 1971. Three comparables each feature a basement, two with finished area. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 506 to 820 square feet of building area. The comparables sold from July 2020 to April 2021 for prices ranging from \$715,000 to \$782,500 or from \$223.58 to \$295.35 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparable sales (including one common comparable) submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gives less weight to the appellants' comparable #2 and the parties' common comparable based on these comparables each having a concrete slab foundation, unlike the subject's basement foundation. The Board also gives less weight to board of review comparable #1 based on its differing 1-story design compared to subject's 2-story dwelling.

On this record, the Board finds the best evidence of market value to be the appellants' comparables #1 and #4, along with board of review comparables #3 and #4 which are most similar to the subject in location, design, dwelling size, age, and some features. However, appellants' comparables #1 and #4 each lack a finished basement area unlike the subject's partially finished basement suggesting that upward adjustments to these comparables is appropriate for this difference to make them more equivalent to the subject. The best overall comparables in the record sold proximate in time to the valuation date at issue for prices ranging from \$565,000 to \$760,000 or from \$192.18 to \$227.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$669,768 or \$240.58 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value but above the range on a per square foot basis. However, given the subject's smaller dwelling size relative to the best comparables in the record and given the accepted real estate principle of economies of scale, the subject's higher price per square foot of living area is logical. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellants did not establish by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction is not 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: October 17, 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

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