



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

APPELLANT: Audrie Sue Singer
DOCKET NO.: 21-02772.001-R-1
PARCEL NO.: 16-28-208-007

The parties of record before the Property Tax Appeal Board are Audrie Sue Singer, the appellant, 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: \$63,914
IMPR.: \$75,643
TOTAL: \$139,557

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 1-story dwelling of wood siding exterior construction with 1,864 square feet of living area. The dwelling was constructed in 1952 on a concrete slab foundation and features central air conditioning, a fireplace, and a detached garage containing 1,151 square feet of building area. The property has a 12,600 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on three comparable sales located within .18 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 10,760 to 12,750 square feet of land area that are improved with 1-story dwellings of wood siding or brick exteriors that range in size from 1,743 to 2,092 square feet of living area. The dwellings were built in either 1950 or 1953. Two

comparables each feature a partial basement and one has a concrete slab foundation. Each comparable also has central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 632 square feet of building area. The comparables sold in either April or July 2020¹ for prices ranging from \$285,000 to \$449,000 or from \$163.51 to \$214.63 per square foot of living area, including land. Based on this evidence, the appellant 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 \$139,557. The subject's assessment reflects a market value of \$419,720 or \$225.17 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 five comparable sales located within .16 of a mile from the subject and in the same assessment neighborhood code as the subject property. The board of review comparable #4 is the same property as appellant's comparable #2. The comparables have parcels ranging in size from 10,950 to 21,750 square feet of land area. The sites are improved with 1-story dwellings of wood siding or brick exteriors that range in size from 1,203 to 2,047 square feet of living area. The dwellings were built from 1947 to 1958. Four comparables each have either a partial or a full basement, two with finished area. Each comparable also has central air conditioning and an attached or a detached garage ranging in size from 288 to 572 square feet of building area. Four homes each have either one or two fireplaces. The comparables sold from November 2019 to July 2021 for prices ranging from \$400,000 to \$499,000 or from \$214.46 to \$365.75 per square foot of living area, including land. In response to the appellant's evidence, the board of review also submitted the Multiple Listing Sheets associated with appellant's sales #1 and #3 noting that these properties were sold as "fixer upper" and "as is," respectively. Based on this argument and evidence, the board of review requested the assessment be sustained.

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 a total of seven comparable sales submitted by the parties (including one common comparable) in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gives less weight to the appellant's comparables #1 due to being an outlier based on its substantially lower sale price relative to the remaining sales in the record. Additionally, this property was advertised as a "fixer upper" which may further explain its relatively lower sale price. The Board also gives less weight to

¹ The appellant failed to disclose the sale dates of the comparable properties. This information was obtained from the evidence submitted by the board of review.

board of review comparable #2 based on its smaller dwelling size relative to the subject dwelling. Lastly, the Board gives less weight to board of review comparable #3 which sale date in 2019 is less proximate in time from the assessment date at issue than the remaining comparables in the record.

On this record, the Board finds the best evidence of market value to be appellant's comparables #2 and #3, along with board of review comparables #1, #3, #4, and #5 which includes the parties' common comparable. These comparables are similar to the subject in location, design, age, dwelling size, and some features. However, each of these comparables with the exception of the common comparable has either a partial or a full basement, dissimilar to the subject's concrete slab foundation. Additionally, each comparable has a significantly smaller garage when compared to the subject's garage. This suggests that adjustments are needed to the comparables for differences from the subject. The best overall comparables in the record sold from April 2020 to July 2021 for prices ranging from \$400,000 to \$449,000 or from \$214.46 to \$246.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$419,720 or \$225.17 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, such as foundation type and garage size, the Board finds that the appellant did not demonstrate 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

AGENCY

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