



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

APPELLANT: Fran Stone  
DOCKET NO.: 21-02773.001-R-1  
PARCEL NO.: 16-28-207-008

The parties of record before the Property Tax Appeal Board are Fran Stone, 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:** \$39,169  
**IMPR.:** \$121,275  
**TOTAL:** \$160,444

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 brick exterior construction with 2,553 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 420 square feet of building area. The property has an 8,650 square foot site and is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted a grid analysis with information on four comparable sales located within .60

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<sup>1</sup> Although the appellant requested an assessment reduction to both land and improvement/dwelling, the record does not contain evidence of land-only sales. Therefore, the Property Tax Appeal Board will analyze and determine the value of the subject property with land and improvement together. See Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App 3d. 774 (2<sup>nd</sup> Dist. 1986).

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 7,300 to 12,150 square feet of land area that are improved with 2-story dwellings of wood siding or brick exteriors that range in size from 2,516 to 2,732 square feet of living area. The dwellings were built in either 1968 or 1976. Each comparable features an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 378 to 477 square feet of building area. The comparables sold in either January or April 2020 for prices ranging from \$384,000 to \$415,000 or from \$151.78 to \$160.97 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 \$160,444. The subject's assessment reflects a market value of \$482,538 or \$189.00 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 2-page grid analysis with information on a total of nine comparable sales<sup>2</sup> located within .62 of a mile from the subject with six being located in the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 7,300 to 12,560 square feet of land area. The sites are improved with 1-story, 1.75-story, and 2-story dwellings of wood siding, brick, or wood siding and brick exteriors that range in size from 1,875 to 2,961 square feet of living area. The dwellings were built from 1950 to 1999 with comparables #2 and #3 being built in 1952 and 1950 and having effective ages of 1975 and 1989, respectively. Eight comparables each feature a basement, three with finished area. Each comparable has central air conditioning and an attached or a detached garage ranging in size from 345 to 616 square feet of building area, with comparable #2 having both an attached and a detached garage containing 506 and 528 square feet of building area. Six homes each have either one or two fireplaces. The comparables sold from September 2019 to June 2021 for prices ranging from \$460,000 to \$575,000 or from \$178.99 to \$245.33 per square foot of living area, including land. In response to the appellant's evidence, the board of review submitted two Multiple Listing Agreement (MLS) data sheets noting that with respect to appellant's comparables #1 and #2, the home and the central air conditioning units were sold "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.

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<sup>2</sup> The Board has renumbered the comparables on the second grid as comparables #6 through #9 for clarity.

The record contains a total of thirteen comparable sales 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 board of review comparables #4, #5, and #6 which sold in 2019, dates less proximate in time to the assessment date at issue than the remaining comparables in the record. The Board also gives less weight to board of review comparables #7, #8, and #9 based on either lacking a basement, a feature of the subject dwelling, having a different dwelling design, and/or significantly differing dwelling size relative to the subject. Finally, the Board gives reduced weight to board of review comparable #2 based on having two garages, with each one having a larger building area than the subject's garage, along with appellant's comparable #1 due to being sold "as is" and appearing to be an outlier given its lower selling price compared to the remaining comparables in the record.

On this record, the Board finds the best evidence of market value to be appellant's comparables #2, #3, and #4, along with board of review comparables #1, and #3 which are most similar to the subject in design, age/effective age, dwelling size, lot size, and overall features. The best overall comparables in the record sold from January 2020 to June 2021 for prices ranging from \$400,000 to \$496,000 or from \$151.90 to \$222.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$482,538 or \$189.00 per square foot of living area, including land, which falls 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. Additionally, the subject's estimated market value of \$482,538 or \$189.00 per square foot of living area, including land appears to be supported by board of review comparable #1 which is most similar overall to the subject property and presented a recent sale price of \$496,000 or \$214.35 per square foot of living area, land included. After considering adjustments to the best comparables in the record for differences from the subject, 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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