



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

APPELLANT: Jeremy Becker
DOCKET NO.: 21-03817.001-R-1
PARCEL NO.: 16-34-201-024

The parties of record before the Property Tax Appeal Board are Jeremy Becker, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$47,095
IMPR.: \$110,765
TOTAL: \$157,860

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 with 2,722 square feet of living area of brick exterior construction.¹ The dwelling was constructed in 1971 and has an effective age of 1973. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 506 square foot garage, and an inground swimming pool. The property has a 9,544 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.69 of a mile from the subject. The parcels range in size from 7,897 to 15,220 square feet of land area and are improved with 2-story homes ranging in size from 2,444 to 3,097 square feet of living area. The

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

dwellings were built from 1956 to 1984 with effective ages ranging from 1981 to 1985. Each home has a basement, one of which has finished area,² central air conditioning, and a garage ranging in size from 418 to 796 square feet of building area. One home has a fireplace. The comparables sold from March 2020 to May 2021 for prices ranging from \$325,000 to \$625,000 or from \$132.98 to \$224.82 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 \$157,860. The subject's assessment reflects a market value of \$474,767 or \$174.42 per square foot of living area, including land, when applying 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 four comparable sales located within 0.35 of a mile from the subject. The parcels range in size from approximately 7,930 to 10,080 square feet of land area and are improved with 2-story homes of brick or brick and wood siding exterior construction ranging in size from 2,528 to 2,780 square feet of living area. The dwellings were built from 1956 to 1970 with comparables #1 and #2 having effective ages of 1982 and 1984, respectively. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 322 to 600 square feet of building area. Two homes each have a fireplace. The comparables sold from October 2020 to June 2021 for prices ranging from \$440,000 to \$625,000 or from \$164.61 to \$225.47 per square foot of living area, including land. Based on this evidence the board of review requested a 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 a total of six comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, which lack finished basement area that is a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review's comparable #1 and the board of review's comparables #2 through #5, which are similar to the subject in dwelling size, age/effective age, location, site size, and features, although these comparables each lack an inground swimming pool that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$440,000 to \$625,000 or from \$164.61

² Additional details regarding comparable #3, which is common to both parties, are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

to \$225.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$474,767 or \$174.42 per square foot of living area, including land, which is 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 from the subject, the Board finds a reduction in the subject's assessment is not justified.

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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