



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

APPELLANT: Debbie Rabin
DOCKET NO.: 21-03826.001-R-1
PARCEL NO.: 16-35-408-006

The parties of record before the Property Tax Appeal Board are Debbie Rabin, 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 **A Reduction** 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: \$29,080
IMPR.: \$200,345
TOTAL: \$229,425

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 4,144 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement, central air conditioning, two fireplaces,¹ 2.5 bathrooms, and a 754 square foot garage. The property has an approximately 8,812 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 seven comparable sales located from 0.81 of a mile to 1.43 miles from the subject. The parcels range in size from 10,925 to 26,541 square feet of land area

¹ The parties differ regarding the subject's fireplace count. The Board finds the best evidence of fireplace count is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

and are improved with 2-story homes ranging in size from 3,941 to 4,793 square feet of living area. The dwellings were built from 1955 to 1997 with comparables #2 and #6 having effective ages of 1986 and 1981, respectively. Each home has a basement, two of which have finished area,² central air conditioning, one or two fireplaces, from 2.5 to 5 bathrooms, and a garage ranging in size from 483 to 816 square feet of building area. The comparables sold from February to October 2020 for prices ranging from \$530,000 to \$850,000 or from \$134.48 to \$192.22 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 \$239,164. The subject's assessment reflects a market value of \$719,290 or \$173.57 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 information on five comparable sales located from 0.54 of a mile to 1.19 miles from the subject. Comparables #3 and #4 are the same properties as the appellant's comparables #1 and #2, respectively. The parcels range in size from 9,940 to 20,830 square feet of land area and are improved with 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,224 to 4,082 square feet of living area. The dwellings were built from 1955 to 1998 with comparables #3 and #5 having effective ages of 1985 and 1997, respectively. Each home has a basement with finished area, central air conditioning, one or two fireplaces, from 2.5 to 6.5 bathrooms, and a garage ranging in size from 528 to 816 square feet of building area. The comparables sold from June 2020 to October 2021 for prices ranging from \$681,300 to \$1,275,000 or from \$170.75 to \$322.96 per square foot of living area, including land.

Based on this evidence the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of ten comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #5, and #6 and the board of review's comparables #1 and #2, which are less similar to the subject in dwelling

² The parties differ regarding the features and amenities of comparables #1 and #2, which is common to the parties. The Board finds the best evidence of their features and amenities is found in the board of review's evidence, which was not refuted by the appellant in written rebuttal.

size and/or age than the other comparables in this record. The Board gives less weight to the appellant's comparable #7, which sold for considerably less than the other comparables in this record, and the board of review's comparable #5, which sold for considerably more than the other comparables in this record, suggesting these sales are outliers.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #3, the appellant's comparable #2/board of review's comparable #4, the appellant's comparable #4, which are relatively similar to the subject in dwelling size, age, location, and features, although two of these comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$675,000 to \$707,500 or from \$153.48 to \$175.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$719,290 or \$173.57 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. 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 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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