



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

APPELLANT: Abigail Natenshon
DOCKET NO.: 21-04242.001-R-1
PARCEL NO.: 08-09-206-020

The parties of record before the Property Tax Appeal Board are Abigail Natenshon, 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: \$7,156
IMPR.: \$44,278
TOTAL: \$51,434

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 split-level¹ dwelling of brick exterior construction with 1,028 square feet of above ground living area. The dwelling was constructed in 1957. Features of the home include a 572 square foot finished lower level, central air conditioning and a 432 square foot garage. The property has an approximately 7,231 square foot site and is located in Waukegan, Waukegan 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 from .72 of a mile to 1.83 miles from the subject property. The comparables have sites that range in size

¹ The parties differ as to the description of the subject dwelling. The Board finds the best description of the subject is found in the subject's property record card provided by the board of review, which described the dwelling as a split-level design with a brick exterior and a 572 square foot finished lower level.

from approximately 5,759 to 11,103 square feet of land area. The appellant described the comparables as one-story dwellings of wood frame exterior construction ranging in size from 884 to 1,234 square feet of above ground living area. The dwellings were built from 1957 to 1967. Comparable #1 has central air conditioning and comparable #2 has a fireplace. Each comparable has a garage with either 312 or 528 square feet of building area. The comparables sold from May to October 2020 for prices ranging from \$163,000 to \$181,000 or from \$132.09 to \$185.52 per square foot of above ground living area, including land.

In a memorandum, counsel for the appellant indicated that the appellant's three comparables have larger lower levels with more finished area, when compared to the subject. However, the appellant did not report the lower level sizes and/or finished area, if any, of the comparable dwellings in the grid analysis.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$47,969, which would reflect a market value of \$143,921 or \$140.00 per square foot of above ground living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,434. The subject's assessment reflects a market value of \$154,689 or \$150.48 per square foot of above ground 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 that are located within .81 of a mile from the subject property and two comparables have the same assessment neighborhood code as the subject. The board of review's comparables #3 and #5 are the same properties as the appellant's comparables #2 and #1, respectively.² The comparables have sites that range in size from approximately 5,760 to 11,100 square feet of land area. The comparables are improved with split-level dwellings of brick, wood siding or aluminum siding exterior construction ranging in size from 1,118 to 1,267 square feet of above ground living area. The dwellings were built from 1959 to 1969. Each comparable has a finished lower level ranging in size from 550 to 740 square feet, and where two comparables also have an additional unfinished partial basement. Three comparables have central air conditioning and two comparables each have a fireplace. The comparables each have a garage ranging in size from 312 to 528 square feet of building area. The comparables sold from July 2020 to November 2021 for prices ranging from \$163,000 to \$232,000 or from \$132.09 to \$183.36 per square foot of above ground living area, including land. Based on this evidence, the board of review requested 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

² The Board finds the best descriptions of the parties' two common comparables were provided by the board of review, which described the dwellings as split-level designs with either a 621 or a 740 square foot fully finished lower level.

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 for the Board's consideration, as two sales were common to both parties. The Board has given less weight to the appellant's comparable #3 due to its distant location from the subject being more than one mile away.

The Board finds the best evidence of market value to be the parties' remaining comparables, including the two common comparables, which are overall more similar to the subject in location, dwelling size, design, age and some features. However, two comparables each have an additional partial basement, unlike the subject and two comparables lack central air conditioning, a feature of the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from July 2020 to November 2021 for prices ranging from \$163,000 to \$232,000 or from \$132.09 to \$183.36 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$154,689 or \$150.48 per square foot of above ground living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: January 16, 2024



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Abigail Natenshon, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 2
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085