



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

APPELLANT: Jonathan Levine  
DOCKET NO.: 21-04552.001-R-1  
PARCEL NO.: 16-23-205-004

The parties of record before the Property Tax Appeal Board are Jonathan Levine, 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:** \$162,654  
**IMPR.:** \$226,766  
**TOTAL:** \$389,420

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 3-story dwelling of stucco and wood siding exterior construction with 5,708 square feet of living area.<sup>1</sup> The dwelling was constructed in 1912 but has a 1966 effective age. Features of the home include a basement, that has finished area, central air conditioning, two fireplaces, an attached 575 square foot garage and a detached 456 square foot garage. The property has an approximately 29,000 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 that are located from .79 of a mile to 1.82 miles from the subject. The comparables have sites ranging in size from 28,758 to 41,866 square feet of land area that are improved with 3-story dwellings ranging in size from 5,278 to

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<sup>1</sup> The Board finds the best evidence of the subject's description was presented by the board of review.

5,931 square feet of living area. The dwellings were built from 1900 to 1925, with two homes built in 1900 and 1911 having 1912 and 1937 effective ages. The comparables have basements, one of which has finished area, central air conditioning, a fireplace and a garage ranging in size from 480 to 616 square feet of building area. The comparables sold in July or December 2020 for prices ranging from \$650,000 to \$960,000 or from \$109.59 to \$165.60 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 \$389,420. The subject's assessment reflects a market value of \$1,171,188 or \$205.18 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 that are located from .11 to .61 of a mile from the subject. The comparables have sites ranging in size from 20,000 to 49,430 square feet of land area that are improved with 2-story or 2.5-story dwellings of stucco, wood siding or brick and wood siding exterior construction ranging in size from 4,706 to 6,127 square feet of living area. The dwellings were built from 1876 to 1923 but have effective ages ranging from 1895 to 1980. The comparables have basements, four of which have finished area, and from two to four fireplaces. Four comparables have central air conditioning and an attached garage ranging in size from 680 to 947 square feet of building area. One comparable has a swimming pool. The comparables sold from August 2020 to December 2021 for prices ranging from \$975,000 to \$1,740,000 or from \$169.12 to \$369.74 per square foot of living area, including land.

The board of review disclosed the appellant's comparable #1 sold in January 2020 for \$525,000, then resold in November 2020 for \$650,000, and was demolished in August 2021.

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 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 parties submitted a total of eight comparable sales for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #3, due to their location over a mile from the subject. The Board also gives less weight to the board of review's comparables #2, #4 and #5, due to their significantly smaller dwelling size or their swimming pool feature when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the

subject. The best comparables sold from August to December 2020 for prices ranging from \$850,000 to \$1,600,000 or from \$161.05 to \$261.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,171,188 or \$205.18 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence 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:

August 22, 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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COUNTY

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