



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

APPELLANT: Patricia Handler
DOCKET NO.: 21-05031.001-R-1
PARCEL NO.: 16-23-409-030

The parties of record before the Property Tax Appeal Board are Patricia Handler, 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: \$117,454
IMPR.: \$128,483
TOTAL: \$245,937

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 two-story dwelling of brick construction with 2,942 square feet of living area. The dwelling was constructed in 1936 and reportedly has an effective year built of 1945. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 480 square foot garage. The property has a 16,000 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on twelve equity comparables located in the same neighborhood code as the subject and within 1.06 miles of the subject. The comparables consist of two-story dwellings of unspecified exterior construction which were built between 1916 and 2007. Comparables #3, #4, #8, #9, #10 and #12 each have newer effective ages ranging from

1942 to 1957. The homes range in size from 2,808 to 3,080 square feet of living area. Eleven comparables have basements and each dwelling has central air conditioning, a fireplace and a garage ranging in size from 396 to 648 square feet of building area. The comparables have improvement assessments ranging from \$31,816 to \$195,196 or from \$10.48 to \$67.54 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$119,828 or \$40.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$245,937. The subject property has an improvement assessment of \$128,483 or \$43.67 per square foot of living area. The grid analysis depicts that the subject's assessment reflects a market value of approximately \$737,885, including land.

As part of the response to this appeal, the board of review submitted page 1 of a four-page PTAX-203 Illinois Real Estate Transfer Declaration depicting that the subject property sold on August 13, 2021 for a price of \$881,000. The document further depicts that the property was not advertised prior to the sale transaction and the property transferred via Warranty Deed.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same neighborhood code as the subject and within 1.11 miles of the subject. Board of review comparable #3 is the same property as appellant's comparable #4. The comparables consist of either 2-story or 2.5-story dwellings of stucco or brick exterior construction which were built between 1925 and 1933. The comparables each have newer effective ages ranging from 1946 to 1957. The homes range in size from 2,846 to 3,313 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 209 to 640 square feet of building area. The comparables have improvement assessments ranging from \$128,002 to \$167,056 or from \$44.26 to \$58.70 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, the Board finds that the market value evidence submitted by the board of review is not responsive to this appeal, despite that the sale concerns the subject property. As the appeal is based on lack of assessment equity, the Board will give no further consideration to the sale price of the subject presented by the board of review.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject

property. 86 Ill.Admin.Code §1910.65(b). 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 sixteen equity comparables, one of which is common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #5, #7 and #11 due to differences in age when compared to the subject dwelling. The Board has given reduced weight to appellant's comparable #6 which appears to be an outlier with a significantly lower improvement assessment than any of the other properties in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3, #4, #8, #9, #10 and #12 along with the board of review comparables. These comparables have improvement assessments that range from \$105,309 to \$167,056 or from \$36.77 to \$58.70 per square foot of living area. The subject's improvement assessment of \$128,483 or \$43.67 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

July 18, 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

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

APPELLANT

Patricia Handler, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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