



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

APPELLANT: Sandra Lipezker
DOCKET NO.: 22-01488.001-R-1
PARCEL NO.: 16-10-403-002

The parties of record before the Property Tax Appeal Board are Sandra Lipezker, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$46,408
IMPR.: \$93,035
TOTAL: \$139,443

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 2022 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 tri-level dwelling of wood siding and brick exterior construction with 1,881 square feet of above grade living area. The dwelling was constructed in 1962 and has an effective age of 1976. Features of the home include a lower level with finished area, central air conditioning and a 361 square foot garage. The property has an approximately 13,230 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 four comparable sales located within 0.89 of a mile from the subject property and located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 13,094 to 23,331 square feet of land area and are

reportedly improved with one-story dwellings¹ ranging in size from 1,779 to 2,214 square feet of above grade living area. The dwellings were built from 1957 to 1963, with comparable #2 having an effective age of 1966. Comparable #1 has a crawl space foundation while comparable #2 has a finished lower level.² Three comparables have central air conditioning, two dwellings each have one fireplace and three homes each have a garage ranging in size from 440 to 483 square feet of building area. The properties sold from April 2020 to March 2022 for prices ranging from \$410,000 to \$492,000 or from \$222.22 to \$258.29 per square foot of above grade living area, land included.

The appellant submitted copies of the Multiple Listing Service (MLS) sheets associated with its comparables #1 and #2 which disclosed these properties had been updated in 2005 and 2013, respectively. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$131,657 which reflects a market value of \$395,011 or \$210.00 per square foot of above grade living area, land included, when applying 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 \$139,443. The subject's assessment reflects a market value of \$418,371 or \$222.42 per square foot of above grade living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.69 of a mile from the subject property. The comparables have sites that range in size from 11,650 to 21,950 square feet of land area and are improved with tri-level or split-level dwellings of brick or brick and wood siding exterior construction ranging in size from 1,540 to 2,024 square feet of above grade living area. The homes were built from 1955 to 1957 and have effective ages ranging from 1955 to 1977. Three comparables have a lower level with finished area, one of which also has a basement with finished area, and two comparables each have a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 308 to 598 square feet of building area. Two homes each have two fireplaces. The properties sold from April to December 2021 for prices ranging from \$478,000 to \$601,000 or from \$293.67 to \$330.33 per square foot of above grade living area, land included. 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

¹ The subject's neighborhood is described as Highlands Splits. The appellant comparables are located in the same neighborhood code as the subject, suggesting these dwellings are multi-level in style.

² Some property details for appellant comparables #1 and #2 were found in their respective Multiple Listing Service sheets submitted by the appellant.

³ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

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 eight comparable sales for the Board's consideration. The Board gives less weight to each of the appellant comparables along with board of review comparables #1 and #2 which lack a lower level and/or sold in 2020, less proximate to the January 1, 2022 assessment date than other properties in the record. The Board also gives less weight to board of review comparable #3 which has a finished basement in addition to a finished lower level, unlike the subject.

The Board finds the best evidence of market value to be board of review comparables #4 and #5 which are more similar to the subject in location, age, design and other features. These comparables sold in July and December 2021 for prices of \$478,000 and \$595,000 or for \$293.97 and \$310.39 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$418,371 or \$222.42 per square foot of above grade living area, including land, which falls below the range established by the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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: March 26, 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

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