



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

APPELLANT: Michael Hope
DOCKET NO.: 22-01499.001-R-1
PARCEL NO.: 16-22-302-039

The parties of record before the Property Tax Appeal Board are Michael Hope, 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: \$9,158
IMPR.: \$64,110
TOTAL: \$73,268

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 is improved with a one-story residential condominium unit of brick exterior construction containing 1,288 square feet of living area. The condominium was constructed in 1970. Features of the home include a slab foundation, central air conditioning, one fireplace, two bedrooms, and two bathrooms. The property has a 1,290 square foot site 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 improved with one-story dwellings with either 1,260 or 1,288 square feet of living area that were constructed in 1970. Each comparable has central air conditioning and two bathrooms. Comparables #2, #3 and #4 have one fireplace. The comparables have sites containing either 1,259 or 1,289 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are

located within .09 of a mile from the subject and appear to be in the same condominium complex as the subject property. The sales occurred from February 2021 to April 2022 for prices ranging from \$170,000 to \$197,000 or from \$134.92 to \$156.35 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$62,247.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,268. The subject's assessment reflects a market value of \$219,826 or \$170.67 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales each improved with a one-story condominium unit of brick exterior construction that have either 1,204 or 1,288 square feet of living area. The units were constructed in 1970 with comparable #3 having an effective construction date of 1983. Each comparable has a slab foundation, central air conditioning, one fireplace, two bedrooms, and two bathrooms. These properties have sites with either 1,200 or 1,290 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from 7 feet to 562 feet from the subject property. These properties appear to be in the same condominium complex as the subject property. The sales occurred from April 2021 to June 2022 for prices ranging from \$216,000 to \$230,000 or from \$167.70 to \$191.03 per square foot of living area, including land.

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 information on eight comparable condominium units located in the same condominium complex as the subject property to support their respective positions. The units are relatively similar to the subject in age, style, and size. The Board gives less weight to appellant's comparable #1 as this property has no fireplace while the subject has one fireplace. The remaining comparables have similar features as the subject property. These seven comparables sold from April 2021 to June 2022 for prices ranging from \$176,000 to \$230,000 or from \$139.68 to \$191.03 per square foot of living area, including land. The three comparables identical to the subject in dwelling size, appellant's comparable #3, board of review comparable #1 and board of review comparable #2, sold for prices ranging from \$195,000 to \$220,000 or from \$151.40 to \$170.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$219,826 or \$170.67 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well

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

supported by the three comparables most similar to the subject in size. 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: February 20, 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

Michael Hope, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

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