



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

APPELLANT: Pauline Summerfield  
DOCKET NO.: 22-01500.001-R-1  
PARCEL NO.: 16-23-307-116

The parties of record before the Property Tax Appeal Board are Pauline Summerfield, 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:** \$10  
**IMPR.:** \$47,615  
**TOTAL:** \$47,625

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 of brick construction containing 1,098 square feet of living area. The dwelling was built in 2002. Features of the condominium unit include a slab foundation, central air conditioning, two bedrooms, and two bathrooms. The property is 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 five comparable sales each improved with a one-story condominium unit constructed in 2002 that range in size from 950 to 1,150 square feet of living area. Each comparable has central air conditioning and one or two bathrooms. The appellant provided copies of the Multiple Listing Service (MLS) listings associated with comparables #1, #4 and #5 disclosing each comparable has had some rehabilitation work. The MLS listing described comparables #1 and #5 as having two bedrooms while comparable #4 has one

bedroom. The comparables have the same assessment neighborhood code as the subject property and are located in the same condominium complex as the subject property. The sales occurred from August 2021 to April 2022 for prices ranging from \$120,000 to \$150,000 or from \$117.49 to \$139.41 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$45,013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,625. The subject's assessment reflects a market value of \$142,889 or \$120.14 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with comparable #2 being the same property as appellant's comparable #5. The comparables are improved with one-story residential condominium units of brick construction that contain either 1,076 or 1,098 square feet of living area. The comparables were constructed in 2002. Each property has a slab foundation, two bedrooms, two bathrooms and central air conditioning. These properties are located in the same condominium complex as the subject property. The sales occurred from August 2021 to September 2022 for prices ranging from \$140,000 to \$155,000 or from \$127.50 to \$141.17 per square foot of living area, land included.

### **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 seven comparables to support their respective positions with one comparable being common to the parties. Each property is improved with a residential condominium unit located in the subject's condominium complex. The Board gives less weight to appellant's comparable #4 due to differences from the subject dwelling in size, number of bathrooms and number of bedrooms. The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3 and #5 as well as the board of review comparable sales, which includes the common sale. These comparables are similar to the subject in size and features including bathroom count and/or number of bedrooms. These comparables sold for prices ranging from \$129,000 to \$155,000 or from \$117.49 to \$141.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$142,889 or \$120.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the

---

<sup>1</sup> 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.

subject property as established by the board of review is correct 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: 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

Pauline Summerfield, 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