



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

APPELLANT: Mara Chaiken
DOCKET NO.: 22-01527.001-R-1
PARCEL NO.: 17-31-102-014

The parties of record before the Property Tax Appeal Board are Mara Chaiken, 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: \$205,244
IMPR.: \$255,975
TOTAL: \$461,219

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 2-story dwelling of brick and wood siding exterior construction with 6,476 square feet of living area. The dwelling was constructed in 1929 and has an effective age of 1953. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 902 square foot garage. The property has an approximately 40,450 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 located from 0.49 of a mile to 3.0 miles from the subject property. The comparables have sites that range in size from 18,657 to 24,999 square feet of land area and are improved with 2-story dwellings ranging in size from 5,254 to 5,470 square feet of living area. The dwellings were built from 1908 to 1937 with effective ages ranging from 1940 to 1954. Each comparable has an unfinished basement, central

air conditioning, one fireplace and a garage ranging in size from 704 to 832 square feet of building area. The properties sold from June 2020 to September 2021 for prices ranging from \$715,000 to \$985,000 or from \$132.55 to \$187.48 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$394,996 which reflects a market value of \$1,185,107 or \$183.00 per square foot of 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 \$461,219. The subject's assessment reflects a market value of \$1,383,795 or \$213.68 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

The board of review, through the Moraine Township Assessor, critiqued the appellant's comparable properties arguing comparable #1 is inferior to the subject in location and updates, comparable #2 was marketed for a period of two years and comparable #3 was sold as a tear down with the dwelling demolished on 12/10/2021.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located from 0.29 of a mile to 1.31 miles from the subject property. The comparables have sites that range in size from 23,000 to 63,190 square feet of land area and are improved with 2-story or 2.5-story dwellings that have a mixture of brick, stone, or wood siding exterior construction and range in size from 4,876 to 6,275 square feet of living area. The homes were built from 1900 to 1949 and have effective ages ranging from 1938 to 1968. Five comparables have a basement with finished area and one comparable has a crawl space foundation. Each dwelling has central air conditioning and from two to five fireplaces. Five homes have a garage ranging in size from 420 to 892 square feet of building area. Comparables #2, #3 and #6 each have an inground swimming pool. The properties sold from August 2020 to April 2022 for prices ranging from \$1,400,000 to \$2,200,000 or from \$262.39 to \$362.74 per square foot of living area, land included.

The board of review also submitted information associated with a permit for a 3-car garage addition with interior alteration for the subject property. The permit is dated November 20, 2017 with a permit value of \$430,000. 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 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

¹ 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

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 nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables along with board of review comparables #1, #2, #3 and #6 which are less similar to the subject in age/effective age, dwelling size and/or sold in 2020, less proximate to the January 1, 2022 assessment date than other properties in the record.

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 age/effective age, design, dwelling size, site size, basement finish and other features. These two best comparables sold in June 2021 and April 2022 for prices of \$1,700,000 and \$2,200,000 or for \$277.37 and \$362.74 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,383,795 or \$213.68 per square foot of living area, including land, which falls below the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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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