



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

APPELLANT: Michael Brown
DOCKET NO.: 22-01530.001-R-1
PARCEL NO.: 16-36-216-003

The parties of record before the Property Tax Appeal Board are Michael Brown, 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: \$94,346
IMPR.: \$211,971
TOTAL: \$306,317

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 wood siding and brick exterior construction with 3,974 square feet of living area.¹ The dwelling was constructed in 1949 and has an effective age of 2001. Features of the home include a crawl space foundation, central air conditioning, two fireplaces and a 420 square foot garage. The property has an approximately 11,060 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 within 0.85 of a mile from the subject property. The comparables have sites that range in size from 11,003 to 18,483 square

¹ The parties differ as to the dwelling size and other descriptive elements of the subject property. The Board finds the best description of the subject's dwelling size, effective age and other features was found in its property record card, submitted by the board of review, which was not refuted by the appellant.

feet of land area and are improved with 2-story dwellings ranging in size from 2,961 to 3,882 square feet of living area. The dwellings were built from 1936 to 1964 and have effective ages ranging from 1960 to 1964. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 352 to 462 square feet of building area. The properties sold from November 2020 to May 2022 for prices ranging from \$650,000 to \$760,000 or from \$181.56 to \$249.58 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$242,904 which reflects a market value of \$728,785 or \$183.39 per square foot of living area, land included, given the subject's dwelling size of 3,974 square feet and 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 \$306,317. The subject's assessment reflects a market value of \$919,043 or \$231.26 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.70 of a mile from the subject property. The comparables have sites that range in size from 9,610 to 40,410 square feet of land area and are improved with 2-story, 2.5-story or 3-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,755 to 4,643 square feet of living area. The homes were built from 1914 to 1989 and have effective ages ranging from 1955 to 1997. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 705 square feet of building area. Comparable #3 has an inground swimming pool. The properties sold from September 2020 to October 2021 for prices ranging from \$921,500 to \$1,275,000 or from \$224.15 to \$333.95 per square foot of living area, land included.

The board of review, through Moraine Township, noted the subject property received a permit for a 600 square foot second floor addition and "gut rehab" in 2019. The board of review submitted permit details obtained from the City of Highland Park which indicated the permit was issued on April 8, 2019 and had a total value of \$175,000. The board of review critiqued the appellant's comparable #1, asserting this property has a busy road location. 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 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.

² 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.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to each of the appellant's comparables along with board of review comparables #3 and #4 which are less similar to the subject in age/effective age and/or dwelling size. Furthermore, the board of review's comparable #3 has an inground swimming pool and comparable #4 has a substantially larger site size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are more similar to the subject in location, age/effective age, dwelling size, and some other features. Although, each of these comparables has a basement with finished area in contrast to the subject's crawl space foundation, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These two best comparables sold in September 2020 and October 2021 for prices of \$1,254,000 and \$1,275,000 or for \$312.35 and \$333.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$919,043 or \$231.26 per square foot of living area, including land, which falls below the two best comparable sales in this record and appears to be logical, given the subject's crawl space foundation relative to the two best comparables. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds, on this limited record, the subject's assessment appears 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

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

APPELLANT

Michael Brown, 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