



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

APPELLANT: Thomas Perry
DOCKET NO.: 22-01533.001-R-1
PARCEL NO.: 16-36-108-016

The parties of record before the Property Tax Appeal Board are Thomas Perry, 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: \$59,275
IMPR.: \$98,223
TOTAL: \$157,498

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 exterior construction with 1,764 square feet of above grade living area.¹ The dwelling was constructed in 1958 and has an effective age of 1975. Features of the home include a lower level with finished area, central air conditioning, one fireplace and a 705 square foot carport. The property has an approximately 9,750 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 0.62 of a mile from the subject each of which is also located in a different assessment neighborhood code than the subject. The comparables have sites that range in size from 5,201 to 11,086 square feet of land

¹ The Board finds the best description of the subject property was found in its property record card, submitted by the board of review and not refuted by the appellant.

area and are improved with one-story dwellings ranging in size from 1,482 to 1,766 square feet of above grade living area. The dwellings were built from 1955 to 1960. Each comparable has central air conditioning and a fireplace and two comparables have a 440 or 572 square foot garage. The properties sold from March 2020 to July 2021 for prices ranging from \$272,500 to \$397,500 or from \$164.21 to \$268.22 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$129,347 which reflects a market value of \$388,080 or \$220.00 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 \$157,498. The subject's assessment reflects a market value of \$472,541 or \$267.88 per square foot of above grade 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 three comparable sales located within 0.93 of a mile from the subject property and where two comparables are also located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 11,010 to 16,880 square feet of land area and are improved with tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 1,675 to 2,189 square feet of above grade living area. The homes were built from 1955 to 1964 with comparables #2 and #3 having effective ages of 1981 and 1970, respectively. Each comparable has a lower level with finished area and comparable #1 also has an unfinished basement. Each dwelling has central air conditioning and a garage ranging in size from 441 to 484 square feet of building area. Two homes each have one fireplace. The properties sold from August 2021 to March 2022 for prices ranging from \$525,000 to \$700,000 or from \$308.10 to \$411.94 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 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 six comparable sales for the Board's consideration. The Board gives less weight to the appellant comparables which differ from the subject in design, lack a finished lower level and/or sold in 2020, less proximate in time to the January 1, 2022 assessment date. The Board gives less weight to board of review comparable #2 which is substantially larger in dwelling size relative to the subject.

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 Board finds the best evidence of market value to be board of review comparables #1 and #3 which are more similar to the subject in location, age, tri-level design and dwelling size although one of these properties is older in effective age and features an unfinished basement in contrast to the subject property. Nevertheless, these best comparables sold in September 2021 and March 2022 for prices of \$525,000 and \$690,000 or for \$308.10 and \$411.94 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$472,541 or \$267.88 per square foot of above grade 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 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:

April 16, 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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