



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

APPELLANT: Jeffrey Winton
DOCKET NO.: 23-00412.001-R-2
PARCEL NO.: 16-23-103-016

The parties of record before the Property Tax Appeal Board are Jeffrey Winton, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$140,946
IMPR.: \$163,590
TOTAL: \$304,536

Subject only to the State multiplier as applicable.

The parties appeared before the Property Tax Appeal Board on October 22, 2024 for a hearing at the Lake County Board of Review in Waukegan pursuant to prior written notice dated October 3, 2024. Appearing was the appellant Jeffery Winton, and on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist for the Lake County Board of Review.

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Preliminary Matter

The parties disagreed as to the dwelling size of the subject property. At hearing, the parties agreed to accept the Board's calculation of the subject's dwelling size based on sketches submitted by each party which had identical measurements for the 1st and 2nd floors of the subject property. The parties also stipulated to the 3rd floor area measurement of 16.5' x 25' as submitted by the appellant. Based on sketches of the subject as submitted by the parties, the Board finds the subject's 1st and 2nd floors each have 1,741 square feet of living area and the 3rd floor has 412.5 square feet of living area for a total living area of 3,894.5 square feet, rounded to 3,895 square feet of total living area for the subject property. [transcript pgs 23-25]

Findings of Fact

The subject property consists of a 2.5-story dwelling of stucco exterior construction with 3,895 square feet of living area. The dwelling was constructed in 1912 and is approximately 111 years old. Features of the dwelling include a basement with finished area, central air conditioning, two fireplaces and a 506 square foot garage. The property has a 37,377 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant testified the subject property is located on a busy street and if it was one block east it would be worth approximately \$150,000 more. The subject is also situated across the street from Highland Park High School. Approximately 12 to 15 years ago an addition to the high school was constructed resulting in a brick wall which obstructs the view from a bedroom in the subject property. [transcript pg. 6] As a result, Mr. Winton argued the subject has a negative view relative to when the subject property was purchased by the appellant.

The appellant's appeal is based on both overvaluation and assessment equity. The appellant did not challenge the subject's land assessment.¹

In support of the overvaluation argument, the appellant submitted information on three comparable sales located from 0.10 to 0.40 of a mile from the subject property.² The comparables have sites that range in size from 8,910 to 34,260 square feet of land area and are improved with a 2-story, a 2.5-story or a 3-story dwelling of brick or stucco exterior construction ranging in size from 3,875 to 6,802 square feet of living area. The dwellings range in age from 99 to 142 years old. Each comparable has a basement, central air conditioning, two to five fireplaces and a garage ranging in size from 304 to 462 square feet of building area. The comparables sold from January 2020 to January 2021 for prices ranging from \$730,000 to \$955,000 or from \$140.40 to \$216.44 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the subject's improvement assessment. In support of the inequity argument the appellant submitted information on six equity comparables located in the same neighborhood code as the subject property. The comparables are improved with 2-story, 2.5-story or 3-story dwellings ranging in size from 3,418 to 6,802 square feet of living area. The dwellings range in age from 99 to 142 years old. Five comparables have a basement and five dwellings have central air conditioning. Each home has from one to 12 fireplaces and a garage ranging in size from 304 to 506 square feet of building area. The comparables have improvement assessments ranging from \$99,084 to \$222,054 or from \$28.22 to \$36.65 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$254,800. The requested assessment reflects a total market value of \$764,476 or \$196.27 per square foot of living area, land included when applying the statutory level of assessment of

¹ At hearing, the appellant clarified he was only challenging the improvement assessment for equity purposes, despite indicating a request for the subject's land assessment on the appeal petition. [transcript pgs. 8-9]

² Mr. Winton testified he gave no weight to the three sales occurring in 1940, his comparables #3, #4 and #5, noting the information was from the Lake County website. [pgs. 13-14]

33.33%. The request would lower the subject's improvement assessment to \$124,800 or \$32.04 per square foot of living area.

In response to Mr. Perry, Mr. Winton testified the kitchen and bathrooms were updated 30 years ago, and that in 2020 new countertops were installed in the kitchen and some cabinetry was repaired. [transcript pg. 15]

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$365,994. The subject's assessment reflects a market value of \$1,098,092 or \$281.92 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.³ The subject has an improvement assessment of \$225,048 or \$57.78 per square foot of living area. The Board of Review's Notes on Appeal included an offer of a reduction to the subject's improvement which was rejected by the appellant.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.12 to 0.38 of a mile and in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 11,150 to 29,664 square feet of land area and are improved with 2-story or 2.5-story dwellings of stucco or wood siding exterior construction ranging in size from 3,415 to 4,481 square feet of living area. The homes range in age from 96 to 143 years old. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 420 to 576 square feet of building area. The properties sold from June 2021 to October 2022 for prices ranging from \$1,100,000 to \$1,460,000 or from \$245.48 to \$427.53 per square foot of living area, land included. The comparables have improvement assessments that range from \$128,009 to \$212,807 or from \$37.48 to \$51.79 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be reduced to \$309,246 which reflects a market value of \$1,050,843 or \$269.79 per square foot of living area, land included. The proposed assessment has an improvement assessment of \$209,300 or \$53.74 per square foot of living area given the subject's 3,895 square foot dwelling size.

In written comments, the appellant critiqued the board of review comparables arguing the "comps submitted by the assessor are NOT nearly as comparable as those submitted by the homeowner." The appellant further argued the board of review comparables are farther in proximity and in a different neighborhood code. The appellant asserted board of review comparables #1, #3 and #4 all support a lower improvement assessment for the subject and reiterated the subject's busy street location and brick wall view.

Under questioning by the hearing officer, Mr. Winton indicated he did not have any market evidence to support his assertion the subject property would be worth \$150,000 more if it was located one block to the east.

³ 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 2023.

Conclusion of Law

The appellant contends, in part, assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds a reduction in the subject's assessment based on equity is justified.

The parties submitted ten equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #4, #5 and #6 along with board of review comparables #1 and #4 which are less similar to the subject in age, dwelling size, foundation type and/or lack central air conditioning in contrast to other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparables #2 and #3 as well as board of review comparables #2 and #3 which are more similar to the subject in location, age, dwelling size and other features. These comparables have improvement assessments that range from \$140,512 to \$208,721 or from \$36.20 to \$51.79 per square foot of living area. The subject's improvement assessment of \$225,048 or \$57.78 per square foot of living area falls above the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellant also 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 a reduction in the subject's assessment is warranted on this basis.

With respect to the overvaluation claim, the parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #3 which sold in 2020, less proximate in time to the January 1, 2023 assessment date than other properties in the record. Furthermore, appellant comparable #1 is substantially larger in dwelling size while comparable #3 has a significantly smaller site size and is older age when compared to the subject. The Board gives less weight to board of review comparables #1 and #4 which are less similar to the subject in dwelling size and/or site size.

The Board finds the best evidence of market value to be appellant comparable #2 along with board of review comparables #2 and #3 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, dwelling size and other features. These best comparables sold from January 2021 to August 2022 for prices ranging from \$890,000 to \$1,410,000 or from \$216.44 to \$348.41 per square foot of living area, land included. After considering the reduction based on assessment equity, the subject's assessment reflects a market

value of \$913,699 or \$234.58 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record and no further reduction in the subject's assessment is 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: _____

December 17, 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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