



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

APPELLANT: Ronald Idler
DOCKET NO.: 23-00698.001-R-1
PARCEL NO.: 16-15-115-015

The parties of record before the Property Tax Appeal Board are Ronald Idler, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich, 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: \$37,850
IMPR.: \$222,534
TOTAL: \$260,384

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 2023 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 two-story dwelling of brick exterior construction with 2,704 square feet of living area. The dwelling is 19 years old. Features of the home include a full basement with finished area, central air conditioning, and a garage with 484 square feet of building area. The property has an 8,663 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 improved with two-story dwellings of dryvit, frame or brick exterior construction that range in size from 2,873 to 3,446 square feet of living area. The homes were constructed from 1994 to 2007. Each comparable has a full basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 420 to 681 square feet of building area. The comparables have the same assessment

neighborhood code as the subject and are located from 0.28 to 0.49 of a mile from the subject property. The sales occurred from February 2022 to February 2023 for prices ranging from \$450,000 to \$850,000 or from \$156.63 to \$246.66 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$217,707.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$260,384. The subject's assessment reflects a market value of \$781,230 or \$288.92 per square foot of living area, land included, when applying the statutory level of assessments of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of frame, brick, or stucco exterior construction that range in size from 2,709 to 4,212 square feet of living area. The homes are from 16 to 66 years old and have sites ranging in size from 11,175 to 18,180 square feet of land area. Each comparable has a full basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 717 square feet of building area. The sales occurred from June to September 2022 for prices ranging from \$840,000 to \$1,250,000 or from \$290.08 to \$310.08 per square foot of living area, including land.

The board of review also provided a map depicting the location of the appellant's comparables in relation to the subject property and the PTAX-203 Illinois Real Estate Transfer Declaration for the appellant's comparable #1. The board of review further noted the appellant's comparable #1 was not advertised for sale and was the fulfillment of a 2022 installment contract, both of which were indicated on the PTAX-203 Illinois Real Estate Transfer Declaration.

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 record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 due to differences from the subject in terms of age and based on the PTAX-203 Illinois Real Estate Transfer Declaration indicating the property was not advertised for sale. The Board gives less weight to the board of review's comparables #1, #3, and #4 based on differences from the subject with respect to age and/or dwelling size. The Board finds the best evidence of market value to be the remaining comparable sales, which are improved with dwellings that are relatively similar to the subject in location, age, style, and features, although adjustments to these comparables to account for differences in some features,

¹ Section 1910.50(c)(1) of the Board's procedural rules 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 Section 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for the tax year 2023.

would be needed to make them more equivalent to the subject. These most similar comparables sold from February to June 2022 for prices ranging from \$634,000 to \$1,038,500 or from \$216.75 to \$290.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$781,230 or \$288.92 per square foot of living area, land included, which falls within the range established by best comparable sales in this record. Based on this evidence the Board finds 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: _____

August 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

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