



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

APPELLANT: Elana Harris
DOCKET NO.: 23-01241.001-R-1
PARCEL NO.: 14-21-302-014

The parties of record before the Property Tax Appeal Board are Elana Harris, 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: \$23,550
IMPR.: \$114,306
TOTAL: \$137,856

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 split-level dwelling of frame and brick exterior construction with 1,768 square feet of above ground living area. The dwelling was constructed in 1977 and is approximately 46 years old. Features of the home include a lower level with finished area, an additional partial unfinished basement, central air conditioning, 2½ bathrooms, a wet bar,¹ a 195 square foot open frame porch, a 330 square foot wood deck and a 546 square foot garage. The property has an approximately 9,239 square foot site and is located in Lake Zurich, Elia Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that have the same assessment

¹ The subject's property record card provided by the board of review revealed the subject has a wet bar, which was not refuted by the appellant.

neighborhood code as the subject and are located within .36 of a mile from the subject property. The comparables have sites that range in size from 8,277 to 10,056 square feet of land area. The comparables are improved with split-level dwellings of frame and brick exterior construction that were built in 1975 or 1976, each containing 1,768 square feet of above ground living area. Each comparable has a finished lower level, an additional partial unfinished basement, central air conditioning, 2½ bathrooms, a fireplace and a 546 square foot garage. Comparable #1 has a 400 square foot patio, three comparables each have a wood deck ranging in size from 280 to 400 square feet. Comparable #2 has a 100 square foot shed. The comparables sold from September 2021 to May 2023 for prices ranging from \$355,000 to \$431,000 or from \$200.79 to \$243.78 per square foot of above ground living area, including land. Counsel for the appellant noted that according to the listing sheet provided, the appellant's comparable #3 was rehabbed in 2021. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$133,765, which would reflect a market value of \$401,335 or \$227.00 per square foot of above ground living area, including land, when using 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 \$137,856. The subject's assessment reflects a market value of \$413,609 or \$233.94 per square foot of above ground 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 properties that have the same assessment neighborhood code as the subject and are located within .36 of a mile from the subject property. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #4 and #3, respectively. The comparables have sites that range in size from 9,619 to 10,563 square feet of land area. The comparables are improved with split-level dwellings of frame and brick exterior construction that were built from 1975 to 1977, each containing 1,768 square feet of above ground living area. The comparables each have a lower level with finished area and two comparables each have an additional partial unfinished basement.³ Each comparable has central air conditioning, 2½ bathrooms, a fireplace and a 546 square foot garage. Comparable #3 has a 264 square foot patio, three comparables each have a wood deck ranging in size from 210 to 400 square feet. Comparable #4 has an 80 square foot shed. The comparables sold from June 2021 to May 2023 for prices ranging from \$398,000 to \$431,000 or from \$225.11 and \$243.78 per square foot of above ground living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

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 2023.

³ Additional descriptive details of the comparables are found in the schematic diagrams provided by the board of review.

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, as two sales were common to both parties. The Board has given less weight to the appellant's comparable #2 and board of review comparable #4 which had sale dates that occurred 15 or 18 months prior to the January 1, 2023 assessment date, less proximate than the remaining sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3 and #4, along with board of review comparables #1, #2 and #3, which includes the two common comparables. The Board finds these four comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from December 2021 to May 2023 for prices ranging from \$355,000 to \$431,000 or from \$200.79 to \$243.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$413,609 or \$233.94 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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: _____

November 19, 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

Elana Harris, 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