



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

APPELLANT: Brett Boehm
DOCKET NO.: 23-01502.001-R-2
PARCEL NO.: 16-25-308-053

The parties of record before the Property Tax Appeal Board are Brett Boehm, 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: \$157,698
IMPR.: \$498,979
TOTAL: \$656,677

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 wood siding exterior construction with 5,388 square feet of living area. The dwelling is approximately 8 years old. Features of the home include a full unfinished basement, 6 bathrooms, central air conditioning, two fireplaces on one stack and a 1,370 square foot garage.¹ The property has a 30,303 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 a brief along with information on three comparable sales located from .15 to .80 of a mile from the subject as no comparables were found within the subject's neighborhood code. The parcels range in size from 18,056 to 33,628 square feet of land area which are each

¹ Descriptive details not provided by the appellant have been drawn from the property record card supplied by the board of review. The appellant did not submit rebuttal challenging this information.

improved with a two-story dwelling ranging in age from 18 to 24 years old. The homes range in size from 4,881 to 6,229 square feet of living area. Each comparable has an unfinished basement, 5½ or 6½ bathrooms, central air conditioning, one fireplace and a garage ranging in size from 713 to 888 square feet of building area. The comparables sold from July 2021 to April 2022 for prices ranging from \$1,330,000 to \$1,700,000 or from \$213.52 to \$348.29 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$656,677. The subject's assessment reflects a market value of \$1,970,228 or \$365.67 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 from .20 of a mile to 1.27-miles from the subject and none of which are within the same neighborhood code as the subject. The parcels range in size from 15,000 to 55,640 square feet of land area which are improved with a 1.75-story, a 2-story or a 2.5-story dwelling of brick or stucco exterior construction. The homes range in age from 20 to 103 years old and range in size from 4,039 to 5,941 square feet of living area. Each comparable has a full basement with finished area, 3½ to 6 bathrooms, central air conditioning, two to five fireplaces and a garage ranging in size from 644 to 870 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from June 2013 to April 2023 for prices of \$925,000 to \$3,200,000 or from \$229.02 to \$538.63 per square foot of 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 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 a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 along with board of review comparable #4 as their dates of sale were more remote in time to the lien date at issue while the remaining sales in the record occurred more proximate to January 1, 2023 and thus are more likely to be reflective of the subject's market value as issue herein.

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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1, #2 and #3, which are located within .80 of a mile from the subject, consist of either 1.75-story or 2-story dwellings which are from approximately 9% to 11% different in dwelling size than the subject property. Each of the comparables is older than the subject dwelling suggesting upward adjustments would be necessary to make them more equivalent to the 8-year-old subject dwelling. Additionally, difference in the number of bathrooms, basement finish and/or garage size should be adjusted as well to make the comparables more equivalent to the subject dwelling. These most similar comparables sold for prices ranging from \$1,340,000 to \$3,200,000 or from \$272.47 to \$538.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,970,228 or \$365.67 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis, including land, despite that the subject has a superior bathroom count than all but one of the best comparables, is only 8 years old compared to the comparables which are 20 to 25 years old and has a superior 1,370 square foot garage capacity when compared to each of the best comparable sales on the record.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject in order to make the comparables more similar to 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

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