



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

APPELLANT: Constantin Crisan
DOCKET NO.: 23-01532.001-R-1
PARCEL NO.: 16-27-103-002

The parties of record before the Property Tax Appeal Board are Constantin Crisan, 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: \$45,822
IMPR.: \$80,489
TOTAL: \$126,311

Subject only to the State multiplier as applicable.

Preliminary Matter

This appeal was filed on January 29, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparable #5 set forth on an additional page, other than the electronic form Sec. V grid analysis, has been "give[n] . . . zero weight" in this decision and will not be discussed further herein. (See also, 86 Ill.Admin.Code §1910.80)

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 one-story dwelling of brick exterior construction with 1,658 square feet of living area.¹ The dwelling is approximately 68 years old; it was constructed in 1955 and has a reported effective age of 1958 with a remodel in 1970. Features of the home include a finished basement, central air conditioning, and a 484 square foot garage. The property has an 8,280 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 four comparable sales located within .40 of a mile from the subject and within the subject's neighborhood code. The parcels contain either approximately 7,300 or 8,995 square feet of land area which are each improved with a one-story dwelling of either 71 or 72 years old. The homes range in size from 1,461 to 1,716 square feet of living area. Three comparables have central air conditioning and two comparables each have one fireplace. In the brief, the appellant contends that each comparable has finished lower-level area that is larger than that of the subject dwelling. The comparables sold from April to December 2022 for prices ranging from \$290,000 to \$350,000 or from \$169.39 to \$239.56 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 \$126,311. The subject's assessment reflects a market value of \$378,971 or \$228.57 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 three comparable sales located within .31 of a mile from the subject and within the same neighborhood code as the subject. The parcels range in size from 7,081 to 10,627 square feet of land area which are improved with one-story dwellings of brick exterior construction. The homes are either 68 or 70 years old and range in size from 1,444 to 1,660 square feet of living area. The comparables have full basements with finished area, central air conditioning, and one fireplace. Two comparables each have a garage of 339 and 441 square feet of building area, respectively. The comparables sold in April 2022 and May 2023 for prices ranging from \$400,000 to \$480,000 or from \$271.67 to \$289.16 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The property record card submitted by the board of review more fully describes the dwelling as a tri-level with lower-level finished area. However, for consistency in analysis, the Board will utilize "one-story" as presented by both parties.

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.

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 suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 and board of review comparable #3, as these dwellings are approximately 12% and 13% smaller, respectively, than the subject dwelling whereas other comparables in the record are more similar to the subject in dwelling size.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 along with board of review comparable sales #1 and #2, which are each similar to the subject in location, design, age, dwelling size and some features. Despite the appellant's assertion in the brief concerning finished lower level, there is no data in the Sec. V grid analysis concerning lower level/basement area and/or whether any such area is finished. Furthermore, appellant's comparable #1 would necessitate upward adjustment to account for the lack of central air conditioning and each of the appellant's comparables likewise necessitates upward adjustments for the lack of a garage. These six most similar comparables sold from April to November 2022 for prices ranging from \$290,000 to \$480,000 or from \$169.39 to \$289.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$378,971 or \$228.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be logical after considering necessary adjustments to the best comparable sales when compared to the subject property. 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: _____

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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