



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

APPELLANT: Robert Cooper
DOCKET NO.: 23-01544.001-R-1
PARCEL NO.: 16-27-402-020

The parties of record before the Property Tax Appeal Board are Robert Cooper, 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: \$52,857
IMPR.: \$76,906
TOTAL: \$129,763

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 is improved with a one-story dwelling of brick exterior construction containing 1,250 square feet of living area. The dwelling was constructed in 1973 and is approximately 50 years old. Features of the home include a basement with finished area, two bathrooms, and an attached garage with 440 square feet of building area.¹ The property has a 12,850 square foot site 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 one-story dwellings that range in size from 1,125 to 1,404 square feet of living area. The dwellings are either 58 or 60 years old. Each comparable has central air conditioning. One comparable has an unfinished

¹ A copy of the subject's property record card describes the subject property as having a lower level with 675 square feet of finished area, which was not refuted by the appellant in rebuttal.

basement, and two comparables have garages with 384 and 572 square feet of building area, respectively. The comparables also have 1½, 3½, and 2 bathrooms, respectively. These properties have sites ranging in size from 8,089 to 8,468 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .67 to .77 of a mile from the subject. The sales occurred from January to June 2022 for prices ranging from \$280,000 to \$379,000 or from \$239.52 to \$336.89 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$113,739.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,763. The subject's assessment reflects a market value of \$389,328 or \$311.46 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of brick exterior construction that range in size from 1,250 to 1,512 square feet of living area. The homes range in age from 49 to 68 years old. Each property has a basement with finished area, central air conditioning, two or three bathrooms, and a garage ranging in size from 252 to 528 square feet of building area. Comparable #1 has a fireplace. The comparables have sites ranging in size from 8,647 to 14,841 square feet of land area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .25 to .56 of a mile from the subject property. The sales occurred from July 2021 to October 2022 for prices ranging from \$440,000 to \$508,000 or from \$329.53 to \$406.40 per square foot of living area, including land.

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 information on six comparable sales to support their respective positions. The comparables are similar to the subject in location and each is improved with a one-story dwelling, like the subject property. The properties have varying degrees of similarity to the subject dwelling in features. Two of the appellant's comparables have no basements, none of the appellant's comparables has finished basement area, and one of the appellant's comparables does not have a garage, suggesting these properties would require upward adjustments to make them more equivalent to the subject for these features. The appellant's comparables and board of review comparable #1 have smaller sites than the subject indicating upward adjustments to the

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

comparables to make them more equivalent to the subject in land area would be appropriate. Conversely, each comparable submitted by the parties has central air conditioning, and board of review comparable #1 has a fireplace, features the subject does not have, indicating each property would require a downward adjustment to make them more equivalent to the subject property for these features. These comparables sold for prices ranging from \$280,000 to \$508,000 or from \$239.52 to \$406.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$389,328 or \$311.46 per square foot of living area, including land, which is within the range established by the comparable sales in this record and is well supported after considering the suggested adjustments to the comparables to make them more equivalent to the subject property. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and 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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