



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

APPELLANT: Alice Francis
DOCKET NO.: 23-01625.001-R-1
PARCEL NO.: 16-35-400-002

The parties of record before the Property Tax Appeal Board are Alice Francis, 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 **A Reduction** 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: \$40,463
IMPR.: \$28,637
TOTAL: \$69,100

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 1.5-story dwelling of wood siding exterior construction containing 1,011 square feet of living area. The dwelling was constructed in 1922 and is approximately 101 years old. Features of the home include a slab foundation, 1½ bathrooms, and an attached garage with 361 square feet of building area. The property has a 35,021 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 1.5-story dwellings that range in size from 975 to 1,206 square feet of living area. The homes range in age from 73 to 97 years old. Two comparables have unfinished basements and one fireplace. Each property has central air conditioning, 1 or 1½ bathrooms, and a garage ranging in size from 230 to 528 square feet of building area. The comparables have sites ranging in size from 5,201 to 10,001

square feet of land area. The comparables are located from approximately .77 to 2.01 miles from the subject property. The sales occurred in November 2021 and July 2022 for prices ranging from \$240,000 to \$255,000 or from \$206.36 to \$256.41 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$68,067.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,533. The subject's assessment reflects a market value of \$271,626 or \$268.67 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.¹

In support of its contention of the correct assessment the board of review submitted information on two comparable sales improved with 1.5-story or 1-story dwellings of brick or wood siding exterior construction that have 1,319 and 1,242 square feet of living area and are 77 and 64 years old, respectively. Each property has a basement with finished area, central air conditioning, and 1½ or 2 bathrooms. Comparable #1 also has one fireplace and a garage with 144 square feet of building area. These properties have sites with 5,201 and 9,229 square feet of land area and are located approximately .69 and .79 of a mile from the subject property, respectively. The sales occurred in June 2023 and November 2023 for prices of \$485,000 and \$475,000 or \$367.70 and \$382.45 per square foot of living area, including land, respectively.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on five comparable sales to support their respective positions. The Board gives less weight to the board of review comparables due to differences from the subject dwelling in size as well as differences from the subject in style and/or features such as having basements with finished area, central air conditioning, and/or a fireplace. The Board finds the best evidence of market value to be the comparable sales submitted by the appellant that are more similar to the subject dwelling in size than are the comparables provided by the board of review. Each of the appellant's comparable would require a downward adjustment due to having superior features than the subject such as unfinished basements, central air conditioning, and/or a fireplace. These comparables sold for prices ranging from \$240,000 to \$255,000 or from \$206.36 to \$256.41 per square foot of living area, including land. The comparable most similar to the subject property is appellant's comparable #1 that sold for a price of \$240,000 or \$206.36 per square foot of living area, including land. The subject's assessment

¹ 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.

reflects a market value of \$271,626 or \$268.67 per square foot of living area, land included, which is above the range established by the best sales in this record and is significantly above the purchase price of the overall best comparable in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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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