



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

APPELLANT: Meghan Brooks
DOCKET NO.: 23-01630.001-R-1
PARCEL NO.: 16-36-307-045

The parties of record before the Property Tax Appeal Board are Meghan Brooks, 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: \$53,814
IMPR.: \$275,856
TOTAL: \$329,670

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 two-story dwelling of brick exterior construction containing 3,193 square feet of living area. The dwelling was constructed in 2008 and is approximately 15 years old. Features of the home include a full basement partially finished with a 1,273 square foot recreation room, central air conditioning, one fireplace, 4½ bathrooms, and an attached garage with 462 square feet of building area. The property has a 9,724 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 two-story dwellings that range in size from 3,133 to 3,406 square feet of living area. The dwellings range in age from 17 to 26 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace, 2½ to 4½ bathrooms, and a garage with either 441 or 552 square feet of building

area. The comparables have sites ranging in size from 9,945 to 14,932 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from approximately .04 to .27 of a mile from the subject property. The comparables sold in April 2021 and November 2021 for prices ranging from \$726,500 to \$1,100,000 or from \$217.19 to \$322.96 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$279,892.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$329,670. The subject's assessment reflects a market value of \$989,109 or \$309.77 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 three comparable sales with comparable sale #3 being a duplicate of appellant's comparable sale #3. The comparables are improved with two-story dwellings with brick exteriors that range in size from 3,192 to 3,448 square feet of living area. The homes range in age from 25 to 57 years old. Each comparable has a full basement with finished area, central air conditioning, one fireplace, 3½ or 4½ bathrooms, and a garage ranging in size from 484 to 552 square feet of building area. The comparables have sites ranging in size from 9,943 to 13,229 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from approximately .04 to .33 of a mile from the subject property. The sales occurred from October 2021 to February 2023 for prices ranging from \$1,015,000 to \$1,160,000 or from \$317.98 to \$336.43 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 five comparable sales to support their respective positions, with one sale being a duplicate. The Board gives less weight to appellant's comparable sales #1 and #2 due to the dates of sale not occurring as proximate in time to the assessment date at issue as the best sales in the record. The Board finds the best evidence of market value to be appellant's comparable sale #3 and the board of review comparable sales, which includes the duplicate sale. The comparables are similar to the subject in location, style, size, exterior construction, and features. The homes, however, are from approximately 10 to 42 years older than the subject dwelling suggesting each would require an upward adjustment to make the comparable more equivalent to the subject in age. Nevertheless, these three comparables sold for

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 §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

prices ranging from \$1,015,000 to \$1,160,000 or from \$317.98 to \$336.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$989,109 or \$309.77 per square foot of living area, including land, which is below the range established by the best comparable sales in this record, demonstrating the home is not overvalued. 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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