



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

APPELLANT: Cynthia Alpert
DOCKET NO.: 23-01631.001-R-1
PARCEL NO.: 16-36-308-111

The parties of record before the Property Tax Appeal Board are Cynthia Alpert, 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: \$113,272
IMPR.: \$291,203
TOTAL: \$404,475

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 wood frame construction containing 2,963 square feet of living area.¹ The dwelling was constructed in 2018 and is approximately 5 years old. Features of the home include an unfinished basement, central air conditioning, 2½ bathrooms, and an attached garage with 462 square feet of building area. The property has a 3,550 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 2,408 to 3,114 square feet of living area. The homes range in age from 6 to 44 years old. Two comparables have a basement with finished area and one fireplace. Each

¹ A copy of the subject's property record card submitted by the board of review describes the home as having an "SU" exterior but there was no explanation as to the meaning of the abbreviation.

comparable has central air conditioning, 2 to 3½ bathrooms, and a garage ranging in size from 467 to 598 square feet of building area. The comparables have sites ranging in size from 3,271 to 20,076 square feet of land area. These properties are located from approximately .03 to 1.69 miles from the subject and comparable #3 has the same assessment neighborhood code as the subject property. The comparables sold from February to September 2022 for prices ranging from \$635,000 to \$1,400,000 or from \$263.70 to \$519.48 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$318,984.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$404,475. The subject's assessment reflects a market value of \$1,213,546 or \$409.57 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 two comparable sales with comparable #1 being a duplicate of appellant's comparable sale #3. Board of review comparable sale #2 is composed of a one-story dwelling of brick exterior construction containing 2,665 square feet of living area. The dwelling is approximately 43 years old. Features of the property include central air conditioning, one fireplace, three bathrooms, and a garage with 460 square feet of building area. The comparable has a 4,698 square foot site and is located approximately 1.05 miles from the subject property. This property sold in July 2023 for a price of \$1,350,000 or \$506.57 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 four comparable sales to support their respective positions with one comparable sale being a duplicate. The common comparable submitted by the parties, appellant's comparable #3/board of review comparable #1, is the best sale in the record in terms of location, land area, age, and features although the home is smaller than the subject dwelling. The common comparable sale sold in May 2022 for a price of \$1,400,000 or \$519.48 per square foot of living area, including land, which is supportive of the subject's assessment reflecting a market value of \$1,213,546 or \$409.57 per square foot of living area, including land. The three remaining sales are from approximately 18 to 38 years older than the subject dwelling suggesting each comparable would require an upward adjustment to make them more equivalent to the subject in age. Appellant's comparable sales #1 and #2 would require downward adjustments as each has a finished basement and a fireplace, features the subject does not have. Similarly, board

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

of review comparable #2 would require a downward adjustment as this property has a fireplace, unlike the subject property. Conversely, board of review comparable #2 would require an upward adjustment as it lacks a basement, a feature of the subject property. These three properties sold for prices ranging from \$635,000 to \$1,350,000 or from \$263.70 to \$506.57 per square foot of living area, including land. The subject's assessment reflects a market value within this range, which also supports the conclusion the subject 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Cynthia Alpert, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085