



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

APPELLANT: John Edwards
DOCKET NO.: 23-01636.001-R-1
PARCEL NO.: 16-36-419-011

The parties of record before the Property Tax Appeal Board are John Edwards, 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: \$77,222
IMPR.: \$190,625
TOTAL: \$267,847

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 consists of a 2-story dwelling of brick exterior construction with 3,672 square feet of living area. The dwelling was constructed in 1950, is approximately 73 years old and has a reported effective age of 1979.¹ Features of the home include a concrete slab foundation, central air conditioning, 5½ bathrooms, a fireplace, a 484 square foot garage and a 390 square foot inground swimming pool. The property has an approximately 9,942 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 information on three comparable properties that are located from 1.11 to 4.57 miles from the subject property. The comparables have sites that range in size from 10,681

¹ The property record card provided by the board of review revealed the subject dwelling was remodeled in 2014 and an inground swimming pool was built in 2020.

to 12,672 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 3,316 to 3,950 square feet of living area. The dwellings 86 or 88 years old. Each comparable has central air conditioning, 2½ to 4 bathrooms, a fireplace and a garage ranging in size from 440 to 540 square feet of building area. The comparables sold from May 2022 to July 2023 for prices ranging from \$381,500 to \$699,000 or from \$115.05 to \$181.56 per square foot of living area, including land.

Counsel for the appellant contended that there were no like kind sales in the subject's neighborhood. A copy of the listing sheet provided by the appellant, disclosed the appellant's comparable #2 was rehabbed in 2007.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$247,223, which would reflect a market value of \$741,743 or \$202.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,847. The subject's assessment reflects a market value of \$803,621 or \$218.85 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 properties that have the same assessment neighborhood code as the subject and are located within .57 of a mile from the subject property. The comparables have sites that range in size from 11,572 to 96,057 square feet of land area. The comparables are improved with 2-story or 2½-story dwellings of stone or brick exterior construction ranging in size from 3,644 to 4,438 square feet of living area. The dwellings are from 75 to 98 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, 4½ to 6 bathrooms, a fireplace and a garage ranging in size from 418 to 616 square feet of building area. The comparables sold in March 2021 or September 2022 for prices ranging from \$925,000 to \$1,450,018 or from \$208.43 to \$389.68 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The parties submitted six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables which are located more than 1 mile away from the subject and have different neighborhood codes, when compared to the subject. The Board has given reduced weight to board of review comparable #3 as the sale date occurred in 2021, less proximate to the lien date at issue and thus less likely to be indicative of the subject's market value as of January 1, 2023.

The Board finds the board of review comparables #1 and #2 are located within .57 of a mile from the subject property, have the same assessment neighborhood code as the subject and are relatively similar to the subject in dwelling size. However, the Board finds both comparables have basements with one having finished area, in contrast to the subject's concrete slab foundation; board of review comparable #1 has a substantially larger site size; and board of review comparable #3 has a considerably older dwelling age, when compared to the subject. Additionally, both comparables lack an inground swimming pool, a feature of the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in September 2022 for prices of \$1,420,000 and \$1,450,018 or for \$389.68 and \$370.56 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$803,621 or \$218.85 per square foot of living area, including land, which is significantly below the two best comparable sales in the record. Therefore, based on this record and after considering adjustments to the best comparables for differences from the subject, 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

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