



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

APPELLANT: Charles Vander Broek
DOCKET NO.: 23-01974.001-R-1
PARCEL NO.: 16-36-408-003

The parties of record before the Property Tax Appeal Board are Charles Vander Broek, 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: \$84,981
IMPR.: \$129,230
TOTAL: \$214,211

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 2-story dwelling of brick exterior construction with 2,182 square feet of living area.¹ The dwelling was constructed in 1925, is approximately 98 years old and has a reported effective age of 1974. Features of the home include a basement, central air conditioning, 1½ bathrooms, a fireplace, and a 266 square foot garage. The property has an approximately 10,941 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 an appraisal estimating the subject property had a market value of \$550,000 as of November 11, 2021. The appraisal was prepared by Simon C. Wolpoff a State of Illinois

¹ The Board finds the best description of the subject is found in the subject's property record card provided by the board of review, which was not refuted by the appellant.

Certified Residential Real Estate Appraiser. The purpose of the appraisal was to estimate the market value of the subject property for a purchase transaction. The property rights appraised were the fee simple interest. The client was identified as Better Mortgage, Inc. The appraiser disclosed a contingent sale was pending as of November 7, 2021 for \$549,000.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach using three comparable sales located from .08 to .44 of a mile from the subject property. The comparables have sites that range in size from 7,925 to 9,000 square feet of land area and are improved with 1.5-story or 2-story “traditional” or “cape cod” style dwellings ranging in size from 1,813 to 2,258 square feet of living area. The comparables range in age from approximately 66 to 84 years old. Each comparable has a basement with finished area, central air conditioning, 1½ or 2½ bathrooms, one or two fireplaces and a one-car garage. The sales occurred from March to September 2021 for prices ranging from \$535,000 to \$635,000 or from \$268.38 to \$350.25 per square foot of living area, including land. Adjustments were made to the comparables to account for differences from the subject in condition, bathroom count, dwelling size, basement finish and other features. The appraiser also adjusted comparable #2 due to its reported superior modernization, noting it was rehabbed in 2004. The adjusted prices ranged from \$538,800 to \$569,000. Using these sales, the appraiser arrived at an estimated market value of \$550,000 as of November 11, 2021. The appellant requested the subject’s total assessment be reduced to \$183,313 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,211. The subject's assessment reflects a market value of \$642,697 or \$294.54 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 four comparable sales that have the same assessment neighborhood code as the subject and are located from .21 to .53 of a mile from the subject property. The comparables have sites that range in size from 7,968 to 12,502 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of wood siding, brick or stone exterior construction that range in size from 2,154 to 2,157 square feet of living area. The dwellings are from 83 to 96 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, 2½ to 4½ bathrooms, one to four fireplaces and a garage ranging in size from 130 to 483 square feet of building area. The sales occurred from October 2022 to October 2023 for prices ranging from \$750,000 to \$948,200 or from \$311.46 to \$389.97 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

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.

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 appellant submitted an appraisal for the subject property and the board of review submitted four comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. Less weight is given the appellant's appraisal as the effective date of the report is thirteen months prior to the assessment date at issue and the comparable sales utilized in the appraisal did not occur as proximate in time to the assessment date as did the sales provided by the board of review. The board of review comparables are relatively similar to the subject in location, dwelling size, design and age. However, the Board finds each comparable dwelling has a greater number of bathrooms, three comparables have basement finish and three comparables have larger garage sizes when compared to the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the board of review comparables sold from October 2022 to October 2023 for prices ranging from \$750,000 to \$948,200 or from \$311.46 to \$389.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$642,697 or \$294.54 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record and appears to be logical given the subject's inferior features. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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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