FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Martha May
DOCKET NO.: 23-02002.001-R-1
PARCEL NO.: 12-30-201-003

The parties of record before the Property Tax Appeal Board are Martha May, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$143,596
IMPR.:	$125,590
TOTAL:	$269,186

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 1.5-story dwelling of wood siding exterior construction with 2,426 square feet of living area. The dwelling was constructed in 1970 and is approximately 53 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 576 square foot garage. The property has a 76,530 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from .18 of a mile to 1.97 miles from the subject. The comparables have sites ranging in size from 27,800 to 113,370 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick, wood siding, stucco, or aluminum siding exterior construction ranging in size from 2,528 to 3,113 square feet of living area. The dwellings were built from 1947 to 1987 and have basements with one having finished area. Four homes have central air conditioning. Each home has one or two fireplaces and a garage ranging in size from 460 to 728 square feet of building area. The comparables sold from June 2021 to June 2023 for prices ranging from $720,000 to $895,000 or from $253.77 to $301.96 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for the subject of $269,186. The subject's assessment reflects a market value of $807,639 or $332.91 per square foot of living area, land included, when using the statutory level of assessment.[1]

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located within 1.78 miles from the subject. The comparables have sites containing 23,470 or 28,400 square feet of land area and are improved with 2-story dwellings of wood siding or brick exterior construction with 2,635 or 2,727 square feet of living area. The dwellings were 55 years old and have basements, with one having finished area. Each home has central air conditioning, one fireplace and a garage with 529 or 552 square feet of building area. The comparables sold in April 2022 for prices of $950,000 and $975,000 or $357.54 and $360.53 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains seven comparables sales for the Board's consideration. The Board gives less weight to appellant's comparable sales #1, #2, #4 and #5 due to differences in age, central air conditioning or dwelling size when compared to the subject. In addition, appellant's comparable #5 sold in 2021 which is less proximate in time to the January 1, 2023 assessment date than the other sales in the record.

The Board finds the best evidence of the subject's market value to be appellant's comparable #3 and board of review comparables #1 and #2 which overall are more similar to the subject in age, dwelling size, and features. With the exception, two comparables have have finished basement area unlike the subject, suggesting downward adjustments are necessary to make them more equivalent to the subject. The comparables sold in February and April 2022 for prices ranging from $835,000 to $975,000 or from $298.75 to $360.53 per square foot of living area, including land. The subject's assessment reflects a market value of $807,639 or $332.91 per square foot of

[1] 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.

living area, including land, which falls within the range established by the best comparable sales in this record on a price per square foot basis but lower on an overall market value basis. Based on this evidence and after considering adjustments to the best comparable sales 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:

C E R T I F I C A T I O N

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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