



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

APPELLANT: Helen Lakin
DOCKET NO.: 23-02932.001-R-1
PARCEL NO.: 16-21-115-028

The parties of record before the Property Tax Appeal Board are Helen Lakin, the appellant, by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$108,676
IMPR.: \$233,277
TOTAL: \$341,953

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-story dwelling of brick exterior construction with 3,338 square feet of living area. The dwelling was built in 1993 and is approximately 30 years old. Features of the home include a basement with finished area,¹ central air conditioning, one fireplace, and a garage with 897 square feet of building area. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that are located within 0.22 of a mile from the subject; one of which was located in the subject's assessment neighborhood code. The appellant's comparable #4 has an 8,060 square foot site. The comparables are improved with 1-

¹ The board of review submitted a property record card that disclosed the subject has a full basement with 1,252 square feet of finished area, which was unrefuted by the appellant.

story or 2-story² dwellings of brick or brick and wood siding exterior construction ranging in size from 3,440 to 5,036 square feet of living area. The homes are either 31 or 33 years old. Each dwelling has a basement, central air conditioning, one fireplace, and a garage that ranges in size from 483 to 950 square feet of building area. The properties sold from June 2021 to May 2022 for prices ranging from \$824,000 to \$975,000 or from \$167.17 to \$276.16 per square foot of living area, land included. The appellant also provided maps of the comparables in relation to the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$249,758 which reflects a market value of \$749,349 or \$224.49 per square foot of living area, land included, when applying 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 \$341,953. The subject's assessment reflects a market value of \$1,025,962 or \$307.36 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located in the subject's assessment neighborhood code and within 0.66 of a mile from the subject. The comparables are improved with 1-story dwellings of Dryvit or brick exterior construction ranging in size from 2,803 to 4,087 square feet of living area. The homes range in age from 28 to 31 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 484 to 598 square feet of building area. The properties sold from June to October 2022 for prices ranging from \$825,000 to \$1,850,000 or from \$294.33 to \$452.65 per square foot of living area, land included. 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.

The record contains seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 as well as board of review comparables #2 and #3 which differ substantially from the subject in dwelling size and/or have sale dates occurring in 2021, less proximate in time to the subject's January 1, 2023 assessment date at

² The appellant's grid reported that comparables #2 and #3 are 1-story dwellings; however, photographic evidence and a second grid analysis disclosed these homes to be at least part 2-story dwellings. The grid indicated the ground floor living area was 1,079 and 2,314 square feet, respectively, while the above ground living area was 5,036 and 4,929 square feet, respectively.

³ 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 not published figures for tax year 2023.

issue than other comparables in this record. Further, the appellant's comparables #2 and #3 have dissimilar 2-story designs when compared to the subject's 1-story design.

The Board find the best evidence of market value to be the appellant's comparable #4 and board of review comparable #1. These comparables sold proximate in time to the subject's assessment date and are relatively similar to the subject in design, age, dwelling size, and some features. However, the appellant's comparable #4 is reported to lack basement finish, which is a feature of the subject, suggesting an upward adjustment would be appropriate for this difference to make it more equivalent to the subject. Nevertheless, these two properties sold for prices of \$950,000 and \$1,090,000 or \$276.16 and \$361.77 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$1,025,962 or \$307.36 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment is not 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: _____

January 21, 2025



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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