



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

APPELLANT: Nina Black
DOCKET NO.: 21-01117.001-R-1
PARCEL NO.: 16-34-201-066

The parties of record before the Property Tax Appeal Board are Nina Black, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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: \$41,163
IMPR.: \$63,638
TOTAL: \$104,801

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 2021 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 1,311 square feet of living area. The dwelling was constructed in 1955. Features of the home include a basement with finished area, central air conditioning, and a garage with 440 square feet of building area. The property has an approximately 7,480 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 the overvaluation argument, the appellant submitted information on four comparable sales with the same assessment neighborhood code as the subject property and located within 0.33 of a mile from the subject. The comparables are improved with 1-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,120 to 1,550 square feet of living area. The homes were built from 1954 to 1958 with comparables #2 and #4 both having effective years built of

1960. Three comparables each have a basement with two having finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning. Two comparables each have one fireplace and a garage ranging in size with either 264 or 336 square feet of building area. The comparables sold from March to October 2020 for prices ranging from \$269,000 to \$320,000 or from \$196.35 to \$240.18 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$94,805 which reflects a market value of \$284,443 or \$216.97 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 \$104,801. The subject's assessment reflects a market value of \$315,191 or \$240.42 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales with the same neighborhood code as the subject property and located within 0.34 of a mile from the subject property. The comparables are improved with 1-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,120 to 1,395 square feet of living area. The dwellings were built from 1955 to 1959 with comparables #3, #4, and #5 having effective years built of 1975, 1975, and 1974, respectively. Each comparable has a basement with three having finished area, central air conditioning, and a garage ranging in size from 264 to 440 square feet of building area. Two comparables each have one fireplace. The comparables sold from August 2020 to September 2021 for prices ranging from \$305,000 to \$384,000 or from \$236.56 to \$325.89 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 appellants contend 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 a total of nine comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables which differ from the subject in dwelling size, foundation type, or lack a garage, a feature of the subject. The Board also gives reduced weight to board of review comparables #3, #4, and #5 which have effective ages significantly newer than the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are similar to the subject in location, design, age, dwelling size, and most features. The properties sold in July and September 2021 for prices of \$330,000 and \$320,000 or of \$236.56 and \$285.71 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$315,191 or \$240.42 per square foot of living area, land included,

which falls below the two best comparable sales in this record on an overall market value basis and is bracketed by them on a per square foot basis. Based on the record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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:

September 19, 2023



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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