



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

APPELLANT: Natalie Worden  
DOCKET NO.: 21-01215.001-R-1  
PARCEL NO.: 06-26-111-073

The parties of record before the Property Tax Appeal Board are Natalie Worden, 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:** \$9,378  
**IMPR.:** \$71,191  
**TOTAL:** \$80,569

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 bi level/raised ranch single-family dwelling of vinyl siding exterior construction with 1,288 square feet of living area. The dwelling was constructed in 1989 and has a reported effective age of 1993. Features of the home include both a lower level, central air conditioning, a fireplace and a 528 square foot garage. The property has an 11,330 square foot site and is located in Grayslake, Avon 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 within .44 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparable parcels range in size from 8,280 to 12,630 square feet of land area and are improved with either a one-story ranch-style or a bi level/raised ranch dwelling of vinyl siding exterior construction. The homes range in size from 1,025 to 1,468 square feet of living area and were built from 1965

to 1988 with comparables #2, #3, #4 and #5 having newer effective ages of 1979, 1983, 1978 and 1982, respectively. Comparable #3 has a crawl-space foundation, comparable #2 has a full basement and the remaining three comparables have a lower level. Features include central air conditioning and a garage ranging in size from 432 to 528 square feet of building area. Comparables #1 and #3 each have a fireplace. The comparables sold from February 2020 to June 2021 for prices ranging from \$108,000 to \$240,000 or from \$105.37 to \$163.49 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$61,733 which would reflect a market value of \$185,218 or \$143.80 per square foot of living area 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 \$80,569. The subject's assessment reflects a market value of \$242,313 or \$188.13 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 response to the appellant's evidence, the board of review argued that two of the appellant's comparables were ranch dwellings whereas the subject is a raised ranch. In addition, the board of review provided a listing sheet for appellant's comparable #4/board of review comparable #5, where the appellant presented the fire-damaged sale price of \$108,000.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, where comparables #3 and #5 are the same properties as appellant's comparables #1 and #4, respectively, but that board of review #5 depicts a higher sale price than its fire-damaged condition. These comparables are located within .60 of a mile from the subject and within the same neighborhood code as the subject. The comparables consist of bi level/raised ranch dwellings of vinyl siding exterior construction. The homes range in size from 1,025 to 1,288 square feet of living area and were built from 1967 to 1988 with comparable #1 having a reported effective age of 1985. Each comparable has a lower level with comparable #2 also having a basement. Four of the comparables have central air conditioning and each has a garage ranging in size from 400 to 528 square feet of building area. Comparable #3 also has a fireplace. The comparables sold from July 2020 to December 2021 for prices ranging from \$205,000 to \$265,000 or from \$159.16 to \$258.54 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.

The parties submitted a total of eight comparable sales, two of which are common to both parties although one has two differing sale dates and prices, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 which are each one-story ranch-style dwellings, one of which lacks any basement or lower level area, differing from the subject's bi level/raised ranch design. The Board has also given reduced weight to the common property, appellant's #4/board of review #5, which appears to be an outlier, both in appellant's reported fire-damaged sale price and the board of review's reported subsequent sale price, neither of which are depicted in other similar sales in this record.

The Board finds the best evidence of market value to be appellant's comparable sale #1/board of review sale #3, appellant's comparable #5 and board of review comparable sales #1, #2 and #4, each of which are similar to the subject in design, dwelling size and some features. These most similar comparables sold from July 2020 to September 2021 for prices ranging from \$170,000 to \$230,000 or from \$159.16 to \$222.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$242,313 or \$188.13 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. Based on this evidence and after giving due consideration to the subject's newer date of construction of 1989 and newer reported effective age of 1993 as compared to each of the five best comparable sales in this record, 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:

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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