



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

APPELLANT: Walter Ruppert  
DOCKET NO.: 16-03535.001-R-1  
PARCEL NO.: 02-17-200-048

The parties of record before the Property Tax Appeal Board are Walter Ruppert, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:** \$19,814  
**IMPR.:** \$33,397  
**TOTAL:** \$53,211

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 2016 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 two-story dwelling of brick exterior construction with 1,740 square feet of living area. The dwelling was constructed in 1940. Features of the home include a partial basement and a 2,340 square foot barn. The property has a 57,935 square foot site and is located within Antioch, Antioch 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 located from .41 to 5.49 miles from the subject property. The comparables are described as 2-story dwellings of frame exterior construction ranging in size from 1,404 to 1,956 square feet of above grade living area. The dwellings were constructed from 1945 to 1960. Three comparables have a partial basement, with one having finished area. One comparable has central air conditioning; two comparables have a fireplace and one comparables has a garage with 288 square feet of building area. Two

comparables have land sizes with either 75,790 or 128,502 square feet of land area. The appellant's counsel failed to report land sizes for comparables #2 and #4. The comparables sold from May 2014 to May 2016 for prices ranging from \$105,000 to \$178,000 or from \$56.24 to \$93.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,211. The subject's assessment reflects a market value of \$160,467 or \$92.22 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on four comparable sales, one of which was submitted by the appellant. The board of review comparable #1 is the same property as appellant's comparable #4. The four comparables are located from .524 to 1.243 miles from the subject property. The comparables consist of a 1.25 story, a 2-story and two, 1.5-story dwellings ranging in size from 1,646 to 1,914 square feet of above grade living area. The dwellings were constructed from 1948 to 1965. Each comparable has a basement, with one having finished area. One comparable has central air conditioning; two comparables have a fireplace and each comparable has a garage ranging in size from 288 to 539 square feet of building area. The comparables have sites ranging in size from 8,400 to 15,216 square feet of land area. The comparables sold from August 2014 to August 2016 for prices ranging from \$142,500 to \$180,000 or from \$86.57 to \$103.21 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 Board finds the parties submitted seven comparable sales for consideration which includes the parties' common comparable. The Board gave less weight to the appellant's comparables #1 and #3 due to their locations being 2.64 and 5.49 miles away from the subject. The Board also gave less weight to the appellant's comparable #2 and the board of review comparable #4 as to these sales that sold in 2014 are dated and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the parties' common comparable and board of review comparables #2 and #3. These three comparables have varying degrees of similarity to the subject in dwelling size, design, age and/or features. However, all have considerably smaller land sizes than the subject. These comparables sold in April 2015 and August 2016 for prices ranging from \$142,500 to \$178,000 or from \$86.57 to \$93.00 per square

foot of living area, including land. The subject's assessment reflects a market value of \$160,467 or \$92.22 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering necessary adjustments to the comparables for differences such as land size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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.

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Chairman



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Member

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Member



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Member

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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 17, 2019



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Walter Ruppert, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085