



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

APPELLANT: William Rosen
DOCKET NO.: 18-02108.001-R-1
PARCEL NO.: 16-26-401-027

The parties of record before the Property Tax Appeal Board are William Rosen, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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. The correct assessed valuation of the property is:

LAND: \$153,554
IMPR.: \$152,754
TOTAL: \$306,308

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 2018 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 is improved with a two-story brick single-family dwelling constructed in 1999. The dwelling contains 2,938¹ square feet of living area and features a full finished basement, central air-conditioning, a fireplace, and a two-car garage with 484 square feet of building area. The dwelling is situated on a 3,920-square foot lot and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$765,000 as of January 1, 2018.

¹ Although the appraisal states that the dwelling contains 2,934 square feet of living area, Section III of appellant's residential appeal; and the grid analysis and property record card state that the dwelling contains 2,938 square feet of living area. The Board finds the latter sources to be the best evidence of dwelling size.

The appraiser developed the sales comparison approach to value. The appraisal included data on three comparable properties located from .06 to .98 of a mile from the subject. The comparables sold from April to November 2017 for prices ranging from \$775,000 to \$815,000 or from \$239.27 to \$326.78 per square foot of living area, including land. After making adjustments to the comparables for various differences from the subject, the appraiser calculated adjusted sales prices ranging from \$764,000 to \$845,000. The appraiser's opinion of defined value as of January 1, 2018 was \$765,000. Based on this evidence, the appellant requested a total assessment of \$254,974 or \$260.38 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$306,308. The subject's assessment reflects a market value of \$925,961 or \$315.17 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review asserted that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket No. 17-02177.001-R-1. In that appeal the parties reached an agreement reducing the subject's assessment to \$304,542. In a brief submitted with its Notes on Appeal, the board of review explained that Moraine Township's most recent general assessment cycle began in 2015 and runs through 2018. It further indicated that in tax year 2018, a township equalization factor of 1.0058 was applied in Moraine Township. The board of review explained that the assessment for the 2018 tax year was calculated by applying the 2018 equalization factor to the Property Tax Appeal Board's assessment as determined for the 2018 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), resulting in an assessment of \$306,308. ($\$304,542 \times 1.0058 = \$306,308$) The board of review also submitted information on three comparable sales all located in the same neighborhood code as the subject, one of which was also utilized by the appellant's appraiser, to demonstrate the subject was not overvalued.² Based on the foregoing evidence, the board of review requests that the subject's assessment be sustained.

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 based on the evidence submitted for its review, a reduction in the subject's assessment is not warranted.

The Board finds that the Property Tax Appeal Board issued a decision in docket 17-02177.001-R-1 reducing the subject's 2017 assessment. The Board finds Section 16-185 of the Property Tax Code is controlling in this matter. (35 ILCS 200/16-185) Section 16-185 provides in part:

² Board of review #1 is the same property as appellant's appraisal comparable #1.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board further finds that the subject property was the subject of an appeal for the 2017 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$304,452. Appellant's appeal form, as well as appellant's appraisal, show the subject property as the appellant's address indicating that the dwelling is owner-occupied. The record further shows that the 2017 and 2018 tax years are in the same general assessment period and that an equalization factor of 1.0058 was applied in Moraine Township in 2018. Further, the decision of the Property Tax Appeal Board for the 2017 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) results in a total assessment of \$306,308. The Board finds the subject's assessment as established by the board of review for the 2018 tax year follows the dictates of Section 16-185 of the Property Tax Code. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

Furthermore, notwithstanding the dictates of Section 16-185, the Board finds that the comparable sales presented by the parties support the subject's current estimated market value of \$925,961 or \$315.17 per square foot of living area, land included, thus no reduction in the subject's assessment is warranted on market value grounds.

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: March 16, 2021



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

William Rosen, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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