



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

APPELLANT: Michael Rudman
DOCKET NO.: 18-03083.001-R-1
PARCEL NO.: 16-35-302-014

The parties of record before the Property Tax Appeal Board are Michael Rudman, 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: \$54,504
IMPR.: \$147,925
TOTAL: \$202,429

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 consists of a one-story dwelling of wood siding exterior construction with 3,245 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 504 square foot garage. The property has a 20,151 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 this argument the appellant submitted information on four comparable sales located within 1.38 miles from the subject property. The comparables have sites that range in size from 19,474 to 36,400 square feet of land area and are improved with a two-story and three, one-story dwellings of brick or wood siding exterior construction that range in size from 2,863 to 3,260 square feet of living area. The homes were built from 1954 to 1979. Each comparable has a basement with finished

area, central air conditioning, one or two fireplaces and a garage ranging in size from 399 to 529 square feet of building area. Comparable #1 features an 800 square foot inground swimming pool. The comparables sold from June to September 2017 for prices ranging from \$412,000 to \$699,000 or from \$140.33 to \$220.50 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$150,336.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,429. The subject's assessment reflects a market value of \$611,938 or \$188.58 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 submitted information on six comparable sales located within approximately 1.38 miles from the subject property. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #4 and #3, respectively. The comparables have sites that range in size from 10,964 to 23,994 square feet of land area and are improved with a two-story and five, one-story dwellings of brick, stone or wood siding exterior construction that range in size from 2,688 to 3,260 square feet of living area. The homes were built from 1953 to 1979. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 600 square feet of building area. The comparables sold from January 2015 to May 2018 for prices ranging from \$621,800 to \$875,000 or from \$210.28 to \$325.52 per square foot of living area, land included. Based on this evidence, the board of review requested the subject'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 record contains eight comparables for the Board's consideration as two comparables were common to both parties. The Board gave less weight to appellant's comparable #1 due to its inground swimming pool feature which the subject lacks. The Board gave less weight to appellant's comparable #3/board of review comparable #4 which differs from the subject in design and is located beyond one mile from the subject property. The Board gave less weight to appellant's comparable #4/board of review #3 which has a dissimilar age when compared to the subject. The Board gave less weight to board of review comparable #5 due to its dissimilar dwelling size when compared to the subject and comparable #6 which sold in 2015 and is dated and less likely to be indicative of the subject's fair market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be appellant's comparable #2 along with board of review comparables #1 and #2 which are similar to the subject in location, age, design,

dwelling size and features. These comparables sold in April or June 2017 for prices ranging from \$525,000 to \$779,000 or from \$183.37 to \$255.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$611,938 or \$188.58 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, 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:

February 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

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