



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

APPELLANT: John Rudnick
DOCKET NO.: 19-02696.001-R-1
PARCEL NO.: 15-29-313-021

The parties of record before the Property Tax Appeal Board are John Rudnick, the appellant; 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: \$31,507
IMPR.: \$92,060
TOTAL: \$123,567

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 2019 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 frame and brick¹ construction with 2,115 square feet of living area. The dwelling was constructed in 1972. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a 500 square foot attached garage. The property has a 9,898 square foot site and is located in Buffalo Grove, Vernon 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 that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 8,775 to 10,605 square feet of land area that were improved with two-story dwellings of frame and brick construction. The comparables had 2,115 or 2,560 square feet of living area and were built in 1972. The comparables had other features with varying degrees of similarity to the subject.

¹ The Board finds that the subject has a partial brick exterior based on the photographs submitted by the appellant.

The comparables sold from May 2018 to July 2019 for prices ranging from \$279,000 to \$325,000 or from \$115.23 to \$153.66 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$96,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,567. The subject's assessment reflects a market value of \$375,698 or \$177.63 per square foot of living area, including land, when using the 2019 three-year average median level of assessment for Lake County of 32.89% 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 that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 8,775 to 10,605 square feet of land area that were improved with two-story dwellings of frame construction. The comparables had 2,115 square feet of living area and were built in 1969 or 1970. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from March 2018 to October 2019 for prices ranging from \$346,000 to \$393,000 or from \$163.59 to \$185.82 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal addressing the other improvements and the number of fireplaces of three comparables, that the appellant claims the board of review was contesting, that were not the comparables submitted by the parties in this appeal.

Conclusion of Law

The appellant contends that 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.

As an initial matter regarding the appellant's rebuttal evidence, the Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

The parties submitted a total of nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to its considerably larger size, when compared to the subject. The Board finds the parties' remaining comparable sales were similar to the subject in location, style, age, size and most features. These sales also sold proximate in time to the January 1, 2019 assessment date at issue. The best comparable sales occurred from

March 2018 to October 2019 for prices ranging from \$279,000 to \$393,000 or from \$131.91 to \$185.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$375,698 or \$177.63 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 when compared to the subject, the Board finds the subject's assessment is supported 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.



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: April 20, 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

John Rudnick
161 East Chicago Avenue
Chicago, IL 60611

COUNTY

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