



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

APPELLANT: Susan Ruscheinsky
DOCKET NO.: 19-02924.001-R-1
PARCEL NO.: 02-26-401-023

The parties of record before the Property Tax Appeal Board are Susan Ruscheinsky, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$8,026
IMPR.: \$57,987
TOTAL: \$66,013

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 tri-level dwelling of vinyl siding exterior construction with 1,296 square feet of living area. The dwelling was constructed in 1978. Features of the home include a finished lower level, central air conditioning, one fireplace and a 440 square foot garage. The property has an 8,710 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.32 of a mile from the subject property. The comparables have sites that range in size from 8,840 to 11,060 square feet of land area and are improved with tri-level dwellings of brick, brick and vinyl or stucco and wood siding exterior construction that range in size from 1,200 to 1,344 square feet of living area. The dwellings were built in 1978. Each comparable has a finished lower level, central air

conditioning, one fireplace and a 440 square foot garage. The properties sold from March 2018 to January 2019 for prices of \$190,000 and \$192,000 or from \$141.37 to \$158.33 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$62,627 which reflects a market value of \$187,900 or \$144.98 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,013. The subject's assessment reflects a market value of \$200,708 or \$154.87 per square foot of living area, land included, 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 located within 0.45 of a mile from the subject property. The comparables have sites that range in size from 9,890 to 10,780 square feet of land area and are improved with tri-level dwellings of vinyl or brick and vinyl siding exterior construction that range in size from 1,104 to 1,275 square feet of living area. The homes were built from 1979 to 1990. Each comparable has a finished lower level, central air conditioning and a garage ranging in size from 440 to 528 square feet of building area. Three of the comparables each have one fireplace. The properties sold from June 2017 to December 2018 for prices ranging from \$195,000 to \$225,000 or from \$170.28 to \$181.16 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 parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparables #1, #2, #3 and #5 which are newer in age when compared to the subject and/or sold in 2017, a date less proximate in time to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age, dwelling size and features. These comparables sold from March 2018 to January 2019 for prices ranging from \$190,000 to \$225,000 or from \$141.37 to \$180.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$200,708 or \$154.87 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 from 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:

October 19, 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

Susan Ruscheinsky, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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