



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

APPELLANT: Burton W. Ruder
DOCKET NO.: 19-04168.001-R-1
PARCEL NO.: 16-23-207-017

The parties of record before the Property Tax Appeal Board are Burton W. Ruder, 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: \$241,130
IMPR.: \$233,306
TOTAL: \$474,436

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 1-story dwelling of brick exterior construction with 5,748 square feet of living area.¹ The dwelling was constructed in 1957 and was 61 years old at the time of the appraisal. Features of the home include a basement with recreation room, central air-conditioning, four fireplaces, a detached garage containing 638 square feet of building area, and an inground swimming pool. The property has a 62,850 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ The parties disagree as to the size of the subject's dwelling with the appellant's appraiser indicating that the subject dwelling contains 5,716 square feet of living area. The Board will adopt the information contained in the subject's property record card which includes a schematic drawing with measurements. The Board finds that the slight discrepancy in the subject's dwelling size will not impact the Board's analysis or decision.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report with an estimated market value of \$1,397,000 as of January 1, 2018. The appraisal was prepared by R. Steven Kephart, a Certified Residential Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to determine the estimated market value for a real estate tax valuation.

In estimating the market value, the appraiser developed the sales comparison approach to value utilizing four comparable sales of properties located from .47 of a mile to 3.14 miles from the subject property. The comparables ranged in age from 23 to 89 years old. The photographs provided by the appraiser depict two comparables as being 1-story designs and two comparables being 2-story design homes with brick, stone, or cedar and stone exterior construction ranging in size from 4,655 to 6,139 square feet of living area. The comparables each have a partial or full basement with finished area, central air-conditioning, one to four fireplaces, and two-car to a four-car garage. The dwellings are situated on sites ranging in size from 15,092 to 26,956 square feet of land area. The comparables sold from January to June 2017 for prices ranging from \$1,080,000 to \$1,355,000 or from \$188.96 to \$286.29 per square foot of living area, including land. After applying adjustments to the comparables for differences from the subject in lot size, dwelling size, bathroom count, basement, functional utility, fireplace, garage, and "ravine location," the appraiser arrived at adjusted prices ranging from \$1,310,000 to \$1,580,600. Based on these adjusted sale prices, the appraiser arrived at an opinion of market value for the subject of \$1,397,000 as of January 1, 2018. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$474,436. The subject's assessment reflects a market value of \$1,442,493 or \$250.96 per square foot of living area, land included, when applying 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 of the subject property, the board of review submitted the property record card for the subject property and a grid analysis containing information on three comparable properties. The board of review's comparables are located from .23 of a mile to 1.9 miles from the subject, one of which was located in the same assessment neighborhood as the subject. The comparables consist of a 1-story, a 2-story, and a 2.5-story dwelling of brick exterior construction that were constructed from 1929 to 1992 with comparables #1 and #3 having effective ages of 1946 and 1974, respectively. The comparables range in size from 5,981 to 6,920 square feet of living area. Each comparable has a full basement with a recreation room, central air-conditioning, one or five fireplaces, and a garage ranging in size from 606 to 1,058 square feet of building area. The comparables are situated on lots that range in size from 32,800 to 67,670 square feet of land area. The comparables sold from August 2018 to September 2019 for prices ranging from \$1,225,000 to \$2,192,000 or from \$204.82 to \$316.76 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 that based on the evidence submitted for its review, the appellant did not meet this burden and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted an appraisal while the board of review provided a grid analysis and property record cards for the subject property and three comparable sales.

The Board gives little weight to the conclusion of value contained in the appellant's appraisal as the effective date of the appraisal is January 1, 2018, not the January 1, 2019 assessment date at issue, and each comparable sale utilized by the appraiser occurred in 2017, dates too remote in time to accurately reflect subject's market value as of the aforementioned assessment date at issue. The Board will, however, analyze the raw sales data of the comparables used in the appraisal.

The Board finds that neither parties' comparables are particularly similar to the subject. As noted above, each of the appraiser's sales occurred 18 months or longer from the assessment date at issue and were given little weight as they are less likely to be an accurate indication of the subject's market value. Additionally, each of the appraiser's comparables has a significantly smaller site size relative to the subject's site, and appraiser's comparables #2, #3, and #4 are 16% to 20% smaller in dwelling size compared to the subject. Also, appraiser's comparables #2 and #4 appear to be 2-story design homes as depicted in the photographs, dissimilar to the subject's 1-story ranch design. Similarly, board of review comparables #1 and #3 are likewise dissimilar 2-story and 2.5-story dwellings relative to the subject. In addition, board of review comparables #2 and #3 are significantly larger in dwelling size and have significantly smaller lot sizes in comparison to the subject. Therefore, they were given little weight.

The Board finds the most similar comparable to the subject in the record to be board of review comparable #2 which was the only comparable located in the subject's assessment neighborhood and was similar to the subject in most aspects except that it was built in 1992 and lacked a swimming pool feature compared to the subject which was built in 1957 and features an inground swimming pool. However, even after considering adjustments to this comparable for age and pool amenity to make it more equivalent to the subject, the Board finds that the one remaining sale comparable does not overcome the burden of moving forward with substantive documentary evidence to substantiate a reduction in the subject's assessment based on overvaluation.

Moreover, the Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-02482.001-R-1. In that appeal, the Board issued a decision based on the agreement of the parties lowering the subject's total assessment to \$526,848 which reflects a market value of approximately \$1,580,702 or \$275.00 per square foot of living area, land included, at the statutory level of

assessment of 33.33%. The subject's current assessment of \$474,436 which reflects a market value of \$1,442,493 or \$250.96 per square foot of living area, land included, is less than the subject's prior year assessment which was agreed to by the parties.

Therefore, based on the evidence in this record, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and thus a reduction in the subject's assessment is not warranted.

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:

December 21, 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

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