



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

APPELLANT: Steven Rappin
DOCKET NO.: 19-04666.001-R-1
PARCEL NO.: 16-29-208-025

The parties of record before the Property Tax Appeal Board are Steven Rappin, 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: \$61,157
IMPR.: \$297,141
TOTAL: \$358,298

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 wood siding and brick exterior construction with 4,302 square feet of living area. The dwelling was constructed in 2008. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 642 square foot garage. The property has a 11,880 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on eleven comparable sales located within the same assessment neighborhood code as the subject and within .53 miles from the subject. The comparables have sites ranging in size from 7,700 to 20,330 square feet of land area. The comparables were described as two-story dwellings of wood siding, brick, or brick and wood siding exterior construction that were built from 1997 to 2006. The dwellings range in size from

3,551 to 4,795 square feet of living area. The comparables have basements with three having finished area, central air conditioning and one or two fireplaces. Comparables #1 through #10 have garages ranging in size from 462 to 852 square feet of building area and comparable #11 was reported to have a three-car garage. The appellant asserted comparable #10 was a recent rehab. The appellant submitted Multiple Listing Service sheets associated with the sales of comparables #2, #4, #5, #6, #10 and #11. The comparables sold from January 2017 to July 2019 for prices ranging from \$691,500 to \$1,275,000 or from \$172.10 to \$261.77 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$358,298. The subject's assessment reflects a market value of \$1,089,383 or \$253.23 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 eight comparable sales located within the same assessment neighborhood code as the subject. Board of review comparables #1 through #5 were submitted and described by the appellant as appellant's comparables #10, #5, #7, #8 and #9, respectively. The three additional board of review comparables are referenced as comparables #6, #7, and #8. The comparables have sites ranging in size from 9,480 to 13,570 square feet of land area and were improved with two-story dwellings of brick exterior construction that were built in 2004 or 2006. The dwellings range in size from 3,520 to 4,060 square feet of living area. The comparables have basements with two having finished recreation rooms, central air conditioning, one or two fireplaces and garages ranging in size from 440 to 676 square feet of building area. The comparables sold in April or June 2018 for prices ranging from \$955,000 to \$1,250,000 or from \$271.31 to \$335.47 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 the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains 14 suggested comparable sales for the Board's consideration which includes the parties' five common comparables. These comparables are similar in location and style to the subject with varying degrees of similarity in dwelling size, age, and features. However, the Board gives less weight to appellant's comparable #3 which sold 24 months prior to the January 1, 2019 assessment date and is less likely to be reflective of market value.

The Board finds the best evidence of market value to be the parties' remaining comparables which includes the five common comparables as they sold proximate in time the assessment date

at issue. These comparables sold from April 2018 to July 2019 for prices ranging from \$691,500 to \$1,275,000 or from \$172.10 to \$335.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,089,383 or \$253.23 per square foot of living area, including land, which falls within the range established by the most recent comparable sales in this record. After considering adjustments to these most recent comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is 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: March 15, 2022



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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