



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

APPELLANT: Randall Rue
DOCKET NO.: 19-04745.001-R-1
PARCEL NO.: 16-16-103-021

The parties of record before the Property Tax Appeal Board are Randall Rue, 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: \$22,353
IMPR.: \$88,254
TOTAL: \$110,607

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 is improved with a two-story dwelling with a wood siding exterior containing 1,924 square feet of living area. The dwelling was built in 1986. Features of the home include a slab foundation, central air conditioning, one fireplace and an attached garage with 440 square feet of building area. The property is located in Highland Park, West Deerfield 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 improved with two-story dwellings of wood siding exteriors ranging in size from 1,963 to 2,266 square feet of living area. The homes were built from 1976 to 1986. Each comparable has an unfinished full basement, central air conditioning, one fireplace, and an attached garage ranging in size from 420 to 529 square feet of building area. The comparables have sites ranging in size from 9,780 to 14,200 square feet of

land area and are located from approximately .81 to 1.47 miles from the subject property. The appellant provided copies of the Multiple Listing Service (MLS) listings for comparables #1 and #2 stating the homes were rehabbed in 2007 and 2016, respectively. The appellant's comparables sold from January 2018 to November 2018 for prices ranging from \$329,000 to \$450,000 or from \$145.19 to \$221.89 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$96,190.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,607. The subject's assessment reflects a market value of \$336,294 or \$174.79 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 three comparable sales with board of review comparable #3 being the same property as appellant's comparable #3. The comparables are improved with 2-story dwellings with wood siding exteriors ranging in size from 1,768 to 2,056 square feet of living area. The dwellings were built in 1976 and 1986. Two comparables have slab foundations and one comparable has an unfinished full basement. Each comparable has central air conditioning, one fireplace, and an attached garage with 420 or 440 square feet of building area. Comparables #1 and #2 are located in the same subdivision as the subject property. The sales occurred from January 2018 to November 2019 for prices ranging from \$360,000 to \$450,000 or from \$175.10 to \$234.73 per square foot of living area, including land.

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 five sales submitted by the parties to support their respective positions with appellant's comparable #3 and board of review comparable #3 being the same property. The comparables are relatively similar to the subject in age, style, and dwelling size. The primary difference between the comparables and the subject property is that the appellant's comparables as well as board of review comparable #3, the common sale, have full unfinished basements, unlike the subject's slab foundation, which detracts from the weight given these sales. Board of review comparables #1 and #2 are most similar to the subject in location and features, including having slab foundations. These properties sold in November 2019 and September 2019 for prices of \$415,000 and \$360,000 or for \$234.73 and \$175.10 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$336,294 or \$174.79 per square foot of living area, including land, which is well supported by the two best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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 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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