



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

APPELLANT: Michael Rudman
DOCKET NO.: 19-04788.001-R-1
PARCEL NO.: 16-35-302-014

The parties of record before the Property Tax Appeal Board are Michael Rudman, 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: \$49,216
IMPR.: \$146,206
TOTAL: \$195,422

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 one-story, ranch style dwelling of wood siding and stone exterior construction with 3,245 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement with a finished recreation room, central air conditioning, one fireplace and a 504 square foot garage. The property has a 20,150 square foot site and is located in Highland Park, Moraine 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 located within 1 mile from the subject property.¹ The four comparables have sites that range in size from 9,370 to 23,400 square feet of land area and are improved with one-story, ranch style dwellings of wood siding, brick, vinyl

¹ The Board finds the appellant did not report sales data for comparable #5 which does not address the appellant's overvaluation argument and will not be further considered in the analysis.

siding and stucco, or wood siding and brick exterior construction that range in size from 2,984 to 3,234 square feet of living area. The dwellings were built from 1953 to 1978 with comparables #2 and #4 having effective ages of 1962 and 1978, respectively. The comparables have basements with recreation rooms, central air conditioning, and garages ranging in size from 600 to 1,285 square feet of building area. Three comparables each have one or two fireplaces. The appellant noted comparables #2 and #3 were rehabbed in 2001 and 2016 according to the Multiple Listing Service sheets associated with these sales. The comparables sold from February 2018 to April 2019 for prices ranging from \$380,000 to \$620,500 or from \$127.35 to \$200.59 per square foot of living area, land included. 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 \$195,422. The subject's assessment reflects a market value of \$594,168 or \$183.10 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 1 mile from the subject. Board of review comparable #3 is a duplicate of appellant's comparable #3. The comparables have sites that range in size from 4,700 to 23,400 and are improved with one-story, ranch style dwellings of brick or brick and wood siding exterior construction that range in size from 2,665 to 3,500 square feet of living area. The dwellings were built from 1964 to 1980. Four comparables have basements with three having recreation rooms and one comparable has a concrete slab foundation. All comparables have central air conditioning and garages ranging in size from 462 to 598 square feet of building area. Four comparables have one or two fireplaces. Comparables #2 and #5 have inground swimming pools. The comparables sold from May 2018 to August 2019 for prices ranging from \$506,330 to \$675,000 or from \$181.74 to \$243.90 per square foot of living area, land included. The board of review submitted evidence disclosing the subject sold in May 2020 for \$635,000 or \$195.69 per square foot of living area, including land. The subject's property record card disclosed the subject had an addition permit in 2007 and a remodeling permit in 2000. 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 a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables for the Board's consideration with one comparable common to both parties. The Board gives less weight to appellant's comparables # 1 and #2 due to their considerably smaller sites when compared to the subject. The Board give less weight to board of review comparables #2 and #5 which have an inground swimming pool, not a feature of

the subject, and to board of review comparable #4 due to its considerably smaller site, dwelling size and lack of a basement foundation when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #4 along with board of review comparables #1 and #3, which includes the common comparable. These comparables are overall more similar to the subject in site size, dwelling size, and features. These comparables sold from November 2018 to April 2019 for prices ranging from \$607,500 to \$620,500 or from \$191.87 to \$200.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$594,168 or \$183.10 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well 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 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Rudman, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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