



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

APPELLANT: Bradley Rubash
DOCKET NO.: 19-05061.001-R-1
PARCEL NO.: 11-03-201-036

The parties of record before the Property Tax Appeal Board are Bradley Rubash, 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 **A Reduction** 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: \$63,663
IMPR.: \$143,016
TOTAL: \$206,679

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 brick and wood siding exterior construction with 4,134 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement, central air conditioning, two fireplaces, and a 774 garage. The property has an approximately 29,150 square foot site and is located in Waukegan, Libertyville 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. The comparables are located within 0.18 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 28,010 to 32,570 square feet of land area and are improved with two-story homes of wood siding exterior construction ranging in size from 3,655 to 4,682 square feet of living area. The dwellings were built in 1998 or 1999. Each

of the homes has a basement, one of which has an English-style basement,¹ central air conditioning, one or two fireplaces, and a garage ranging in size from 741 to 825 square feet of building area. The comparables sold from May 2017 to April 2018 for prices ranging from \$550,000 to \$687,500 or from \$142.34 to \$151.16 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$206,679 which would reflect a market value of \$620,099 or \$149.99 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,969. The subject's assessment reflects a market value of \$677,923 or \$163.98 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, where comparable #1 is the same as the appellant's comparable #3 and comparable #4 is the same as the appellant's comparable #4. The comparables are located from 0.03 to 0.18 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 28,011 to 34,936 square feet of land area and are improved with two-story homes of frame or frame and brick exterior construction ranging in size from 3,655 to 5,607 square feet of living area. The dwellings were built from 1998 to 2000 with comparable #4/appellant's comparable #2 having an effective age of 2005 and comparable #5 having an effective age of 2003. Each of the homes has a basement, one of which has a walkout-style basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 741 to 1,093 square feet of building area. Comparable #5 has an inground pool. The comparables sold from April 2017 to May 2019 for prices ranging from \$552,500 to \$964,000 or from \$143.68 to \$171.93 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six comparable sales, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparables #2, #3, and #5, due to differences from the subject in dwelling size and/or basement type. Moreover, the board of review's comparable #5 has an inground pool, which the subject does not feature.

¹ The appellant presented a listing sheet for comparable #1 which describes an English-style basement.

The Board finds the best evidence of market value to be the two common comparables, the appellant's comparable #2/board of review's comparable #4 and the appellant's comparable #3/board of review's comparable #1, which are similar to the subject in dwelling size, lot size, location, and most features. These most similar comparables sold in May 2017 and April 2018 for prices of \$687,500 and \$552,500 or \$145.63 and \$151.16 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$677,923 or \$163.98 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and is above the best comparables on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as the subject dwelling's older age, the Board finds a reduction in the subject's assessment is 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: 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

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

APPELLANT

Bradley Rubash, 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