



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

APPELLANT: Chris Lundergan
DOCKET NO.: 19-06840.001-R-1
PARCEL NO.: 16-03-106-009

The parties of record before the Property Tax Appeal Board are Chris Lundergan, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$210,234
IMPR.: \$169,203
TOTAL: \$379,437

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 1.5-story dwelling of brick and wood siding exterior construction with 4,443 square feet of living area. The dwelling was constructed in 1927 and has a reported effective age of 1960 due to remodeling in 1999.¹ Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and an 860 square foot garage. The property has a 41,080 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from .47 of a mile to 1.29 miles from the subject property. The appellant reported that comparables #1, #2 and #5 have

¹ The subject's property record card provided by the board of review revealed the subject dwelling was remodeled in 1999, which was unrefuted by the appellant.

sites that range in size from 39,360 to 59,940 square feet of land area. The five comparables are improved with 1.5-story or 1.75-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,451 to 4,439 square feet of living area. The dwellings were built from 1928 to 1986 with comparable #2 having a reported effective age of 1950. One comparable has a concrete slab foundation and four comparables have basements, one of which is finished with a recreation room. Four comparables have central air conditioning. Each comparable has from one to three fireplaces and a garage with 576 or 900 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from April 2017 to July 2018 for prices ranging from \$640,000 to \$1,015,000 or from \$164.36 to \$233.66 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$315,671, which would reflect a market value of \$947,108 or \$213.17 per square foot of living area, including land, when using 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 \$379,437. The subject's assessment reflects a market value of \$1,153,655 or \$259.66 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 .67 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 7,880 to 46,380 square feet of land area. The comparables are improved with 1-story, 1.5-story or 2-story dwellings of stucco, brick or wood siding exterior construction ranging in size from 2,348 to 4,837 square feet of living area. The dwellings were built from 1947 to 2001 with comparables #1 and #5 having reported effective ages of 1987 and 1991, respectively. One comparable has a concrete slab foundation and four comparables each have a basement finished with a recreation room. Each comparable has central air conditioning, four comparables have from one to three fireplaces and four comparables each have a garage ranging in size from 420 to 825 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from March 2018 to September 2019 for prices ranging from \$654,500 to \$3,000,000 or from \$278.75 to \$620.22 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 a reduction in the subject's assessment is not warranted.

The record contains a total of ten suggested comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, dwelling size, design, age and/or features. The Board has given less weight to the

appellant's comparables #1, #3, #4 and #5 due to differences from the subject in age, dwelling size and/or their locations are more than one mile away from the subject. Furthermore, the appellant failed to provide the land sizes of comparables #3 and #4 for comparison to the subject, which further detracts from the weight that can be given these comparables and comparables #3 and #5 sold less proximate in time to the lien date at issue than the other comparable sales in the record. The Board has given reduced weight to board of review comparable #1 which appears to be an outlier due to its much higher sale price of \$3,000,000 when compared to the other sales in the record. The Board also has also given reduced weight to board of review comparable #3, #4 and #5 due to their smaller dwelling size and/or newer age when compared to the subject. Additionally, board of review comparable #3 is a dissimilar one-story design.

The board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparable #2. The Board finds these two properties sold proximate in time to the assessment date at issue and are relatively similar to the subject in location and dwelling size. The comparables sold in March and June 2018 for prices of \$1,015,000 and \$1,305,000 or \$228.66 and \$330.30 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,153,655 or \$259.66 per square foot of living area, including land, which falls between the two best comparable sales in the record both in terms of overall market value and on price per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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:

September 20, 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

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