



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

APPELLANT: Marshall Scott
DOCKET NO.: 19-06851.001-R-1
PARCEL NO.: 15-13-101-052

The parties of record before the Property Tax Appeal Board are Marshall Scott, 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 **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: \$63,355
IMPR.: \$158,653
TOTAL: \$222,008

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 exterior construction with 3,567 square feet of living area. The dwelling is approximately 38 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 21,841 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a desktop valuation report estimating the subject property had a market value of \$675,000 as of January 1, 2019. The report was prepared by Steven L. Smith, a certified residential real estate appraiser.

The intended use of the report was to evaluate the subject property for a real estate tax appeal with the client, Andrew J. Rukavina of the Tax Appeal Company, identified as the user of the report. The appraiser disclosed that the desktop valuation report was developed based on public information and Multiple Listing Service data, that no physical inspection was made of the subject property, and that “if a full interior inspection were completed, the value opinion may differ” from the opinion contained in the desktop valuation report. With respect to the subject property, Smith states simply that the property is assumed to be in average condition. Contingent and Limiting Conditions #6 states; “Information regarding the subject’s physical characteristics was obtained either from information supplied on the appraisal request or from third party sources that the appraiser considers to be reliable and believes the data to be true and correct.” No comments regarding verification of third-party information was presented in the report.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales described as being manually selected and analyzed. The comparables are located within 0.50 of a mile from the subject property and have sites that range in size from 20,090 to 26,032 square feet of land area that are improved with dwellings of average or average+ condition. The homes range in size from 3,186 to 3,680 square feet of living area that are all approximately 40 years old. Each comparable has a basement, one with finished area and a 2-car garage. The comparables sold in April and July 2018 for prices ranging from \$528,500 to \$749,000 or from \$165.88 to \$207.38 per square foot of living area, land included.

The appraiser describes comparable #1 as a smaller updated home with finished basement, comparable #2 as a smaller home in average condition with an unfinished basement, and comparable #3 as a larger updated home with finished basement and larger site size. Based on this information, Smith determined comparables #1 and #2 were most like the subject and arrived at an estimated opinion of market value for the subject of \$675,000. Comments on page one of the addendum states, “The opinion of value of the subject was derived from County Tax Records/MLS data for the use of the client only. If an interior or exterior inspection were completed, value opinion may differ.” Based on this evidence, the appellant requested the subject’s assessment be reduced to \$224,997 which approximately equates to the appraised value when applying the statutory assessment level of 33.33%.

The appellant submitted a copy of the final decision of the board of review disclosing the subject property has a total assessment of \$236,343 which reflects a market value of \$718,586 or \$201.45 per square foot of living area, land included. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant’s argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and on August 5, 2021, was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

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 Board finds the only evidence of market value to be the desktop valuation report submitted by the appellant. The subject's assessment reflects a market value of \$718,586 which falls above the appraised value. The Board finds the subject property had a market value of \$675,000 as of the assessment date at issue. Since market value has been established the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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

Marshall Scott, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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