



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

APPELLANT: Roberta Ferguson
DOCKET NO.: 19-06871.001-R-1
PARCEL NO.: 12-21-121-001

The parties of record before the Property Tax Appeal Board are Roberta Ferguson, 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: \$116,868
IMPR.: \$280,372
TOTAL: \$397,240

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 wood siding exterior construction with 3,812 square feet of living area. The dwelling was constructed in 1925 and is approximately 94 years old. The dwelling has an effective date of construction of 1945. Features of the property include a full basement with a 558 square foot recreation room, central air conditioning, two fireplaces and a detached garage with 576 square feet of building area. The property has a 12,400 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on five comparables improved with two-story dwellings of brick, wood siding or stucco exterior construction that range in size from 3,380 to 4,251 square feet of living area. The dwellings range in age from 71 to 119 years old. Each comparable has a partial or full basement with four having finished area, central air conditioning, two or three

fireplaces, and a garage ranging in size from 528 to 690 square feet of building area. These properties have sites ranging in size from 6,250 to 20,740 square feet of land area and are located from 169 to 3,024 feet from the subject property. Comparables #3 and #5 sold in October 2018 and May 2017 for prices of \$930,000 and \$955,000 or for \$275.15 and \$262.29 per square foot of living area, including land, respectively. The five comparables have improvement assessments ranging from \$191,124 to \$296,434 or from \$52.49 to \$71.84 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$378,985.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$397,240. The subject's assessment reflects a market value of \$1,207,784 or \$316.84 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. The subject has an improvement assessment of \$280,372 or \$73.55 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven comparables improved with 1.75-story and 2-story dwellings of wood siding, stucco, brick and wood siding, stone and wood siding, or brick and stucco exterior construction ranging in size from 3,143 to 4,034 square feet of living area. The homes were built from 1900 to 1937. The comparables have effective dates of construction from 1944 to 1959. Each property has a full or partial basement with six having recreation rooms ranging in size from 650 to 2,028 square feet. Each comparable has central air conditioning, and two or three fireplaces. Six comparables have garages ranging in size from 460 to 624 square feet of building area. These properties have sites ranging in size from 5,800 to 14,250 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from 884 to 2,394 feet from the subject property. The comparables have improvement assessments that range from \$299,514 to \$392,544 or from \$74.69 to \$109.06 per square foot of living area. Three of the comparables sold from December 2018 to April 2020 for prices ranging from \$1,400,000 to \$1,975,000 or from \$370.49 to \$628.38 per square foot of living area, including land.

Conclusion of Law

Based on comparable sales, 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 on this basis.

The record contains five sales submitted by the parties. The Board gives less weight to appellant's comparable #5 due to the date of sale not being proximate in time to the assessment date as well as the differences from the subject in land area and location. The Board gives less weight to the third sale provided by the board of review located at 525 E. Center Ave. in Lake Bluff, as the sale did not occur proximate in time to the assessment date. The three remaining comparables sold for prices of \$930,000, \$1,437,500 and \$1,975,000 or for \$275.15, \$370.49 and

\$628.38 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,207,784 or \$316.84 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

To the extent the appellant's complaint is actually based on assessment inequity, when unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 twelve comparables submitted by the parties with varying degrees of similarity to the subject property. These comparables have improvement assessments that range from \$191,124 to \$392,544 or from \$52.49 to \$109.06 per square foot of living area. The subject's improvement assessment of \$280,372 or \$73.55 per square foot of living area falls within the range established by the comparables in this record and is well supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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

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