



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

APPELLANT: Scott Wolff  
DOCKET NO.: 19-06874.001-R-1  
PARCEL NO.: 12-31-108-003

The parties of record before the Property Tax Appeal Board are Scott Wolff, 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:** \$135,011  
**IMPR.:** \$525,080  
**TOTAL:** \$660,091

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 is improved with a two-story dwelling of brick exterior construction containing 6,738 square feet of living area. The dwelling was built in 1995 and is approximately 24 years old. Features of the home include an unfinished full basement, central air conditioning, three fireplaces, and an attached garage with 598 square feet of building area. The property also has a detached garage with 546 square feet of building area. The subject property has a 62,970 square foot site and is located in Lake Forest, 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 three comparables of which only one had sold. The comparables are improved with two-story dwellings of brick or stucco exterior construction ranging in size from 6,370 to 7,994 square feet of living area. The dwellings range in age from 22 to 34 years old. The comparables have partial or full unfinished basements, central air

conditioning, two to four fireplaces and a garage ranging in size from 740 to 1,727 square feet of building area. Comparable #3 also has an inground swimming pool. The comparables have sites ranging in size from 40,500 to 203,430 square feet of land area and are located from .59 to 1.31 miles from the subject property. Comparable #2 sold in September 2016 for \$1,350,000 or \$211.93 per square foot of living area, including land. The three comparables have improvement assessments ranging from \$437,971 to \$526,066 or from \$65.81 to \$76.34 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$608,165.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$660,091. The subject's assessment reflects a market value of \$2,006,966 or \$297.86 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 property has an improvement assessment of \$525,080 or \$77.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with 1.75-story dwellings of brick, stone, or stone and wood siding exterior construction ranging in size from 4,966 to 7,391 square feet of living area. The homes were built from 1993 to 2003. Each comparable has a full or partial basement with finished area, central air conditioning, three or four fireplaces and an attached garage ranging in size from 736 to 966 square feet of building area. The comparables have sites ranging in size from 25,500 to 66,210 square feet of land area and are located from .13 to 1.98 miles from the subject property. The sales occurred from October 2018 to July 2019 for prices ranging from \$2,160,000 to \$2,837,500 or from \$293.60 to \$539.86 per square foot of living area, including land. These properties have improvement assessments ranging from \$386,500 to \$622,229 or from \$77.92 to \$118.38 per square foot of living area.

### **Conclusion of Law**

The appellant marked comparable sales in support of the contention that 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 four sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #2 as this property sold in 2016, more than two years prior to the assessment date which is not as proximate in time to the assessment date as are the sales presented by the board of review. The Board finds the best evidence of market value to be board of review comparable sales as they sold more proximate in time to the assessment date than the sale provided by the appellant. The Board finds two of the three sales are smaller than the subject dwelling and each has finished basement area, superior to the subject's unfinished basement. These three comparables sold for prices ranging from \$2,160,000 to \$2,837,500 or from \$293.60 to \$539.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,006,966 or \$297.86 per square foot of living

area, including land, which is below the overall price range but within the range on a per square foot basis established by the best comparable sales in this record. Based on this evidence the Board finds the subject property is not overvalued and a reduction in the subject's assessment is not justified.

To the extent the appellant is contending unequal treatment in the assessment process as 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 Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 and board of review comparable #3 as these properties are improved with homes most similar to the subject dwelling in age, size and relative features. These comparables have improvement assessments that range from \$437,971 to \$596,213 or from \$68.76 to \$80.67 per square foot of living area. The subject's improvement assessment of \$525,080 or \$77.93 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given the remaining comparables submitted by the parties due to differences from the subject dwelling in size. 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:

May 17, 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

Scott Wolff, 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