



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

APPELLANT: Michael Roth
DOCKET NO.: 19-06883.001-R-2
PARCEL NO.: 12-30-201-002

The parties of record before the Property Tax Appeal Board are Michael Roth, 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: \$140,723
IMPR.: \$284,984
TOTAL: \$425,707

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-story dwelling of frame construction with 3,782 square feet of living area.¹ The dwelling was constructed in 1998. Features of the home include a partially finished full basement, central air conditioning, two fireplaces, an attached 844 square foot garage and a swimming pool. The property has a 73,580 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that are located from 1.36 to 1.51 miles from the subject and not within the same neighborhood code as the subject. The comparables have sites ranging in size from 6,980 to 41,950 square feet of land area that are improved with 1-story dwellings containing from 2,903 to 4,469 square feet of living area. The

¹ The Board finds the best evidence of the subject's description was submitted by the board of review.

dwelling were built from 1993 to 2002. The comparables have full or partial basements, one of which has finished area, central air conditioning, from one to three fireplaces and an attached garage ranging in size from 452 to 693 square feet of building area. One of the comparables sold in December 2018 for a price of \$700,000 or \$237.37 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$425,707. The subject's assessment reflects a market value of \$1,294,336 or \$342.24 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 that are located from .62 of a mile to 1.69 miles from the subject, with comparable #1 also being located within the same neighborhood code as the subject. The comparables have sites ranging in size from 20,040 to 45,300 square feet of land area that are improved with 1.75-story or 2-story dwellings containing from 3,902 to 4,599 square feet of living area. The dwellings were built from 2001 to 2006. The comparables have partially finished full basements, central air conditioning, one or three fireplaces and an attached garage ranging in size from 631 to 931 square feet of building area. One comparable has a swimming pool. The comparables sold from January 2018 to June 2019 for prices ranging from \$1,320,000 to \$1,725,000 or from \$287.02 to \$397.23 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 nine comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3 and #4, due to the lack of recent sales data which is required to support an overvaluation argument. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject and also sold proximate in time to the January 1, 2019 assessment date at issue. These comparables sold from January 2018 to June 2019 for prices ranging from \$700,000 to \$1,725,000 or from \$237.37 to \$397.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,294,336 or \$342.24 per square foot of living area, including land, which falls within the range established by the comparable sales in the record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds a reduction in the subject's assessment is not 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: June 21, 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

Michael Roth, 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