



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

APPELLANT: Janet Gray
DOCKET NO.: 19-06888.001-R-1
PARCEL NO.: 12-21-200-001

The parties of record before the Property Tax Appeal Board are Janet Gray, 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: \$185,943
IMPR.: \$64,054
TOTAL: \$249,997

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 frame construction with 2,278 square feet of living area.¹ The dwelling was constructed in 1996 and is approximately 23 years old. Features of the home include full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 27,878 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$750,000

¹ The appellant's residential appeal form describes the subject dwelling as containing 2,635 square feet of living area. However, the Board finds the best evidence of the subject's living area was presented by the appellant's appraiser who personally inspected the subject property and depicted in his report the dwelling dimensions with a schematic drawing.

as of January 1, 2019. The appraisal was prepared by Steven L. Smith, a Certified Residential Real Estate Appraiser and the property rights appraised were fee simple. The intended use of this appraisal was to develop a market value opinion of the subject property for ad valorem tax assessment.

In estimating the market value of the subject property, the appellant's appraiser developed the sales comparison approach to value using four comparable sales located from .08 to .24 of a mile from the subject property. The properties are improved with 1-story, 1.5-story, 2-story, and 2.5-story dwellings ranging in size from 2,266 to 4,406 square feet of living area. The dwellings range in age from approximately 18 to 62 years old. The comparables have sites ranging in size from 11,125 to 27,990 square feet of land area. Each comparable has a full or partial basement with finished area, central air conditioning, one to three fireplaces, and a 2-car or a 3-car garage. The sales occurred from November 2017 to November 2019 for prices ranging from \$647,500 to \$1,125,000 or from \$232.41 to \$330.98 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject in finance terms, location, lot size, design, age, dwelling size, basement size, finished basement area, number of fireplaces, condition, and upgrades to arrive at adjusted prices ranging from \$688,780 to \$816,380. After applying the adjustments, the appraiser arrived at an estimated value for the subject of \$750,000 or \$329.24 per square foot of living area, land included.

The appellant's submission included a copy of the "Notice of Filing by the Lake County Board of Review" final decision disclosing that the subject has a total assessment of \$324,906. The subject's assessment reflects a market value of \$987,856 or \$433.65 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.

Based on this evidence, the appellant requested the subject's total assessment be reduced to approximately reflect the appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated May 20, 2021.

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 board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the Rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the Rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)).

The Board finds that the only evidence of market value is the appraisal report submitted by the appellant. The Board further finds that the appraiser's comparables differ significantly from the subject in characteristics such as age, (comparables #1, #3, and #4), older sale date, (comparable #3), and larger dwelling sizes, (comparables #2 and #4). Additionally, only one comparable is of the same design as the subject dwelling. The subject's assessment reflects an estimated market value of \$987,856 or \$433.65 per square foot of living area, land included, which is higher than the opinion of value reached by the appraiser which is the only market value evidence in this record. However, despite the Board's finding of numerous issues with the appraisal report, on this record, the Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is 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:

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

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