



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

APPELLANT: Beverly Robinson  
DOCKET NO.: 19-06913.001-R-1  
PARCEL NO.: 15-31-201-066

The parties of record before the Property Tax Appeal Board are Beverly Robinson, 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:** \$41,680  
**IMPR.:** \$143,572  
**TOTAL:** \$185,252

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 3,423 square feet of living area. The dwelling was built in 1988. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and an attached garage with 660 square feet of building area. The property has a 40,150 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings of brick or brick and wood siding construction ranging in size from 3,172 to 4,264 square feet of living area. The homes were built from 1979 to 1987. Each comparable has a full basement with four having a recreation room, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 638 to 864 square feet of building area. The comparables

have sites ranging in size from 40,080 to 45,180 square feet of land area and are located from 622 to 2,699 feet from the subject property. The sales occurred from June 2016 to June 2018 for prices ranging from \$450,000 to \$570,000 or from \$112.57 to \$141.87 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$153,428.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,252. The subject's assessment reflects a market value of \$563,247 or \$164.55 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 improved with a one-story dwelling and four two-story dwellings of brick or wood siding and brick exterior construction ranging in size from 3,172 to 3,918 square feet of living area. The homes were built from 1979 to 1996. Each comparable has a full basement with three having a recreation room, central air conditioning, one or two fireplaces and an attached garage ranging in size from 638 to 1,089 square feet of building area. The comparables have sites ranging in size from 42,250 to 77,100 square feet of land area and are located from 1,829 to 3,068 feet from the subject property. The sales occurred from April 2018 to August 2018 for prices ranging from \$450,000 to \$609,000 or from \$141.87 to \$180.96 per square foot of living area, including land. Board of review comparable #1 is the same property as appellant's comparable #1.

### **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 Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #1, #2, #4 and #5, which includes the common sale provided by the parties. These comparables are relatively similar to the subject dwelling in age, size and features. Each comparable sold during 2018 for prices ranging from \$450,000 to \$609,000 or from \$141.87 to \$178.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$563,247 or \$164.55 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's comparables #2, #3, and #4 due to the sales not occurring as proximate in time to the assessment date as the best comparables. Additionally, less weight was given appellants' comparables #4 and #5 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #3 as the home is described as a one-story ranch while the subject is improved with a two-story dwelling. Based on this evidence 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:

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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APPELLANT

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COUNTY

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