



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

APPELLANT: Rual American Properties, LLC
DOCKET NO.: 19-07214.001-R-1
PARCEL NO.: 04-28-106-010

The parties of record before the Property Tax Appeal Board are Rual American Properties, LLC, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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: \$4,306
IMPR.: \$20,837
TOTAL: \$25,143

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 wood siding exterior construction with 1,635 square feet of living area. The dwelling was constructed in 1906. Features of the home include a full unfinished basement and a wood deck. The property has a 6,800 square foot site and is located in Zion, Zion 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 sales that are located from .17 to .63 of a mile from the subject. The comparables have sites ranging in size from 5,800 to 20,400 square feet of land area that are improved with 1.5-story or 2-story dwellings containing from 1,424 to 1,844 square feet of living area. The dwellings were built from 1900 to 1911 and have full unfinished basements. Three of the comparables each have a detached garage ranging in size from 418 to 576 square feet of building area and one comparable has a wood deck. The

comparables sold from June 2017 to February 2019 for prices ranging from \$18,000 to \$80,000 or from \$11.51 to \$43.38 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 \$25,143. The subject's assessment reflects a market value of \$76,446 or \$46.76 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 properties that are located from .04 to .55 of a mile from the subject. The comparables have sites ranging in size from 5,800 to 35,020 square feet of land area that are improved with 1.5-story dwellings containing from 1,440 to 1,820 square feet of living area. The dwellings were built from 1904 to 1943 and have full unfinished basements. One of the comparables has central air conditioning, each comparable has a detached garage ranging in size from 400 to 576 square feet of building area and one comparable has a wood deck. Four of the comparables sold from August 2018 to August 2020 for prices ranging from \$89,500 to \$154,900 or from \$49.18 to \$106.60 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued the board of review's comparable #5 is 76 years old compared to the 113-year-old subject.

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 nine comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4, due to their sale date occurring greater than 18 months prior to the January 1, 2019 assessment date at issue and/or their dissimilar 2-story style dwelling, when compared to the subject's 1.5-story style. The Board also gives less weight to the board of review's comparables #3, #4 and #5. Comparable #3 has a significantly larger site, when compared to the subject. Comparable #4 lacks recent sales data, which is required when responding to an overvaluation argument. Comparable #5 has a sale date occurring greater than 19 months after the January 1, 2019 assessment date at issue, is significantly newer than the subject, as argued by the appellant, and has central air conditioning, unlike the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject, however, each has a detached garage that the subject lacks. Nevertheless, the best comparables sold from July 2018 to June 2019 for prices ranging from

\$61,500 to \$137,900 or from \$41.16 to \$87.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$76,446 or \$46.76 per square foot of living area, including land, which falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, such as their detached garage, 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: July 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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