



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

APPELLANT: Jamie Childs
DOCKET NO.: 19-07821.001-R-2 through 19-07821.002-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jamie Childs, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-07821.001-R-2	12-34-303-012	306,984	145,615	\$452,599
19-07821.002-R-2	12-34-303-013	28,845	0	\$28,845

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 two parcel property is improved with a 2-story dwelling of brick exterior construction with 5,630 square feet of living area. The dwelling was constructed in 1963. Features of the home include a partial basement, central air conditioning, three fireplaces, a 600 square foot garage, and an inground swimming pool. The property has a combined 57,988 square foot site¹ 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 sales presented in two grids. The comparables are located from 0.43 of a mile to 5.81 miles from the subject property and one

¹ The parties differ regarding the subject's site size. The Board finds the best evidence of the subject's site size is found in the subject's property record cards presented by the board of review, which describe the sizes of each of these subject parcels.

comparable is located within the same assessment neighborhood code as the subject property. The parcels range in size from 45,300 to 88,860 square feet of land area and are improved with 1.75-story or 2-story homes of brick or wood siding exterior construction ranging in size from 4,608 to 6,909 square feet of living area. The dwellings were built from 1859 to 1967. Each home has a partial or full basement, one of which has finished area, and one to four fireplaces. Two homes each have central air conditioning and three homes each have a garage ranging in size from 598 to 1,094 square feet of building area. Comparable #1 has an inground swimming pool and comparable #4 has a glass walled greenhouse. The comparables sold from February 2017 to May 2019 for prices ranging from \$862,500 to \$1,300,000 or from \$177.98 to \$282.12 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$364,037 which would reflect a market value of \$1,092,220 or \$194.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted two sets of its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$595,473. The subject's combined assessment reflects a market value of \$1,810,499 or \$321.58 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 three comparable sales. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 41,380 to 70,280 square feet of land area and are improved with 1-story, 1.75-story, or 2-story homes of brick or brick and wood siding exterior construction ranging in size from 4,861 to 5,439 square feet of living area. The dwellings were built from 1914 to 1988 with comparables #2 and #3 having effective ages of 1980 and 1950, respectively. Each home has a partial or full basement, two of which have finished area, central air conditioning, and two or five fireplaces. Two comparables each have a garage with either 759 or 945 square feet of building area. Comparable #1 has a glass walled greenhouse. The comparables sold from March 2018 to September 2020 for prices ranging from \$1,375,000 to \$1,600,000 or from \$265.91 to \$329.15 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparable #2,

which each sold less proximate in time to the January 1, 2019 assessment date. The Board gives less weight to the appellant's comparables #2 and #4, due to significant differences from the subject in dwelling size and/or lack of central air conditioning amenity.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #1 and #3, which have varying degrees of similarity to the subject. These most similar comparables sold from March 2018 to May 2019 for prices ranging from \$862,500 to \$1,450,000 or from \$177.98 to \$266.59 per square foot of living area, including land. The subject's combined assessment reflects a market value of \$1,810,499 or \$321.58 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment 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: 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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