



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

APPELLANT: Scott Ahern
DOCKET NO.: 19-07832.001-R-1
PARCEL NO.: 16-14-309-033

The parties of record before the Property Tax Appeal Board are Scott Ahern, 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: \$167,517
IMPR.: \$88,531
TOTAL: \$256,048

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 2-story dwelling of brick and wood siding exterior construction with 3,511 square feet of living area. The dwelling was constructed in 1922 and is 97 years old with a reported effective age of 1947. Features of the home include a concrete slab foundation, central air conditioning, one fireplace, and a 425 square foot garage. The property has a 47,290 square foot site and is located in Highland Park, Moraine 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 located from .83 to 8.92 miles from the subject, none of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 13,930 to 32,810 square feet of land area and are improved with 1.5-story, 2-story or 2.5-story dwellings of brick, stucco, brick and stone, or stone and wood siding exterior construction that were built from 1908 to 1951 with reported effective

ages ranging from 1924 to 1971. The dwellings range in size from 2,300 to 4,614 square feet of living area. The comparables have basements with two being finished with a recreation room. Four comparables have central air conditioning. Each comparable has one to three fireplaces and a garage ranging in size from 221 to 484 square feet of building area. The comparables sold from January 2016 to July 2019 for prices ranging from \$492,000 to \$795,000 or from \$143.53 to \$213.91 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 \$256,048. The subject's assessment reflects a market value of \$778,498 or \$221.73 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 located within .02 miles from the subject, two of which have the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 12,140 to 49,630 square feet of land area and are improved with 2-story dwellings of wood siding, brick, or brick and wood siding exterior construction that were built from 1920 to 1976 with reported effective ages ranging from 1954 to 1977. The dwellings range in size from 3,236 to 4,173 square feet of living area. The comparables have basements that are finished with recreation rooms with one being a walkout design. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 378 to 528 square feet of building area. Comparable #2 has an inground swimming pool and a bath house. The comparables sold from February 2018 to July 2019 for prices ranging from \$725,000 to \$915,000 or from \$219.27 to \$233.52 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 eight suggested comparable sales for the Board's consideration, none of which are truly similar to the subject due to differences in location, site size, dwelling size, age and/or features. Nevertheless, the Board gives less weight to the appellant's comparables as three sold 16 to 24 months prior to the subject's January 1, 2019, assessment date and were less likely to be reflective of market value. Furthermore, four are located from 1.71 to 8.92 miles away from the subject.

On this limited record, the Board finds the best evidence of the subject's market value to be the board of review comparables. These comparables sold proximate in time to the assessment date at issue and are most similar in location. The Board recognizes adjustments would have to be

considered for differences in site size, age, dwelling size and features. Nevertheless, these comparables sold from February 2018 to July 2019 for prices ranging from \$725,000 to \$915,000 or from \$219.27 to \$233.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$778,498 or \$221.73 per square foot of living area, including land, which is within the range established by the best comparables in the record. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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

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