



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

APPELLANT: Carol Keating  
DOCKET NO.: 20-01431.001-R-1  
PARCEL NO.: 12-21-106-028

The parties of record before the Property Tax Appeal Board are Carol Keating, 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:** \$98,657  
**IMPR.:** \$191,673  
**TOTAL:** \$290,330

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 2020 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 1.75-story single family dwelling of stone exterior construction containing 2,791 square feet of living area. The dwelling was built in 2000 and is approximately 20 years old. Features of the property include a full basement with a 1,463 square foot recreation room, central air conditioning, three fireplaces and a 400 square foot detached garage. The subject property has an 8,710 square foot site 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 information on five comparable sales improved with 1.75-story dwellings of stucco, stone, or frame exterior construction ranging in size from 2,473 to 2,807 square feet of living area. The homes range in age from 17 to 64 years old. Each comparable has a full basement with finished area, central air conditioning, and a garage ranging in size from 264 to

528 square feet of building area. Four comparables have 1, 2, or 3 fireplaces. These properties have sites ranging in size from 7,130 to 9,240 square feet of land area and are located from approximately .01 to .19 of one mile from the subject property. The sales occurred from August 2017 to February 2020 for prices ranging from \$560,000 to \$849,000 or from \$226.45 to \$311.70 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$281,360.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$303,970. The subject's assessment reflects a market value of \$913,097 or \$327.16 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable #1 being the same property as appellant's comparable sale #2. The comparables are improved with 1.5-story, 1.75-story or 2-story dwellings of stucco, wood siding, or stone, shingle and wood exteriors ranging in size from 2,522 to 3,237 square feet of living area. The homes were built from 2000 to 2009. Each comparable has a full or partial basement finished with a recreation room, central air conditioning and from one to three fireplaces. Three comparables have a garage ranging in size from 440 to 480 square feet of building area. The comparables have sites ranging in size from 6,200 to 13,350 square feet of land area and are located from approximately .01 to .51 of one mile from the subject property. The sales occurred from December 2019 to November 2020 or for prices ranging from \$860,000 to \$1,420,000 or from \$313.41 to \$438.68 per square foot of living area, including land.

### **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 parties submitted information on eight comparable sales to support their respective positions with one property being common to the parties. The Board gives less weight to appellant's comparable sales #3 and #4 due to their sale dates not being as proximate in time to the assessment date as the remaining comparables and the fact that comparable #4 is significantly older than the subject dwelling. The Board gives less weight to appellant's comparable #5 as well as board of review comparables #3 and #4 due to differences from the subject in dwelling age, dwelling size, land area, and/or features as board of review comparable #4 has no garage. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 as well as board of review comparable sales #1 and #2, which includes the common sale. These most similar comparables sold for prices ranging from \$840,000 to \$950,000 or from \$306.12 to \$323.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$913,097 or \$327.16 per square foot of living area, including land, which is within the overall price range but above the range on a per square foot of living area basis as established by

the best comparable sales in this record. The comparable with the highest overall price is approximately 5% larger than the subject dwelling. Based on this evidence 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:

October 18, 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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