



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

APPELLANT: Sam & Barbara Hull
DOCKET NO.: 20-01442.001-R-1
PARCEL NO.: 16-08-107-015

The parties of record before the Property Tax Appeal Board are Sam & Barbara Hull, the appellants, 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: \$157,399
IMPR.: \$239,180
TOTAL: \$396,579

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a 2-story dwelling of brick exterior construction with 4,208 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement finished with a recreation room, central air conditioning, three fireplaces and a 736 square foot garage. The property has a 54,010 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located from .24 to .66 of a mile from the subject property. The comparables have sites that range in size from 13,400 to 60,110 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,340 to 5,065 square feet of living area. The dwellings were built from 1984 to 2001 with comparable #4

having a reported effective age of 1991. One comparable has a concrete slab foundation and four comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 420 to 964 square feet of building area. The comparables sold from June 2019 to August 2020 for prices ranging from \$700,000 to \$1,120,000 or from \$154.20 to \$241.90 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$310,126, which would reflect a market value of \$930,471 or \$221.12 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$396,579. The subject's assessment reflects a market value of \$1,191,286 or \$283.10 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 three comparable sales with the same assessment neighborhood code as the subject and located from .09 to .18 of a mile from the subject property. The comparables have sites that range in size from 57,930 to 60,550 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,798 to 6,182 square feet of living area. The dwellings were built from 1987 to 1990. The comparables each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 726 to 1,122 square feet of building area. The comparables sold from March to September 2019 for prices ranging from \$1,050,000 to \$1,252,000 or from \$169.85 to \$315.43 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 appellants contend 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 appellants 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. The Board has given less weight to the appellants' comparables, and board of review comparable #3 which differ from the subject in dwelling size or foundation type. Furthermore, the appellants' comparable #1 is newer in age when compared to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which are overall most similar to the subject in location, dwelling size, design, age and some features. These two comparables sold in May and September 2019 for prices of \$1,198,000 and \$1,252,000 or \$290.82 and \$315.43 per square foot of living area, including land. The subject's

assessment reflects a market value of \$1,191,286 or \$283.10 per square foot of living area, including land, which is below the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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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