



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

APPELLANT: David Hillstorm
DOCKET NO.: 20-01457.001-R-1
PARCEL NO.: 08-32-205-004

The parties of record before the Property Tax Appeal Board are David Hillstorm, 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: \$4,939
IMPR.: \$25,280
TOTAL: \$30,219

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 consists of a one-story dwelling of brick exterior construction with 840 square feet of living area. The dwelling was constructed in 1953. Features of the home include an unfinished basement, central air conditioning and a 280 square foot garage. The property has a 6,700 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted two grid analyses on five comparable sales located within .28 miles from the subject property. The comparables have sites that range in size from 5,910 to 9,210 square feet of land area and are improved with one-story dwellings of wood siding, brick, or brick and wood siding exterior construction that range in size from 864 to 1,680 square feet of living area. The dwellings were built from 1953 to 1961. Comparable #1 has an effective year built of 1980. Two comparables have slab foundations and three comparables have unfinished basements. One

comparable has a fireplace and four comparables each have a garage ranging in size from 209 to 440 square feet of building area. The properties sold from March 2018 to April 2019 for prices ranging from \$48,000 to \$105,000 or from \$43.88 to \$104.17 per square foot of living area, land included. 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 \$30,219. The subject's assessment reflects a market value of \$90,775 or \$108.07 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 five comparable sales located within 0.47 miles from the subject property. The comparables have sites ranging in size from 5,640 to 10,080 square feet of land area and are improved with one-story dwellings of aluminum siding, wood siding, or brick exterior construction that range in size from 728 to 960 square feet of living area. The homes were built from 1950 to 1965 with comparable #4 having an effective year built of 1973. The comparables have basements with one having finished area. Two comparables have central air conditioning and each comparables has a garage ranging in size from 308 to 900 square feet of building area. The properties sold from January to December 2019 for prices ranging from \$96,000 to \$135,000 or from \$124.73 to \$152.71 per square foot of living area, land included. The board of review noted four of the appellant's comparables sold in 2018. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 through #4 which sold in 2018, less proximate in time to the January 1, 2020 assessment date than other comparables in the record. In addition, three comparables have a significantly larger dwelling size and two comparables lack a basement foundation when compared to the subject. The Board gives less weight to board of review comparable #4 which has finished basement area unlike the subject and to comparable #5 which is a newer dwelling when compared to the subject. Furthermore, both comparables have a significantly larger garage than the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables which sold more proximate in time to the assessment date at issue. These comparables are also similar to the subject in age, dwelling size, design and features with the exception that three comparables lack central air conditioning which is a feature of the subject. Nevertheless, these

comparables sold from April to December 2019 for prices ranging from \$75,100 to \$125,000 or from \$86.92 to \$137.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$90,775 or \$108.07 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Hillstorm, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085