



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

APPELLANT: David Hillstorm  
DOCKET NO.: 20-01460.001-R-1  
PARCEL NO.: 08-32-417-026

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:** \$4,151  
**IMPR.:** \$21,276  
**TOTAL:** \$25,427

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 bi-level/raised ranch style dwelling of aluminum siding exterior construction with 864 square feet of above grade living area. The dwelling was constructed in 1970. Features of the home include a finished lower level and a 440 square foot garage. The property has a 6,430 square foot site and is located in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .36 miles from the subject. The comparables have sites that range in size from 4,500 to 12,400 square feet of land area and are improved with ranch style dwellings of brick, wood siding, or aluminum siding exterior construction that were built in 1960 and 1962. The dwellings range in size from 984 to 1,178 square feet of above grade living area. Each comparable has an unfinished basement and a garage with 440 or 812 square feet of building area. One comparable has central air conditioning. The comparables sold from May 2018 to January 2019 for prices ranging from

\$44,400 to \$67,000 or from \$45.12 to \$56.88 per square foot of above grade 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 \$25,427. The subject's assessment reflects a market value of \$76,380 or \$88.40 per square foot of above grade 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 .56 miles from the subject. The comparables have sites ranging in size from 6,120 to 10,840 square feet of land area and are improved with split-level or ranch style dwellings of aluminum siding, wood siding, or brick exterior construction that were built from 1956 to 1995 with comparable #5 having an effective year built of 1980. Each dwelling ranges in size from 875 to 1,084 square feet of above grade living area. Two comparables have finished lower levels and three comparables have basements with one having finished area. Three comparables have central air conditioning. Two comparables each have a garage with 400 or 576 square feet of building area. The comparables sold from February 2019 to September 2020 for prices ranging from \$114,000 to \$177,000 or from \$130.29 to \$163.28 per square foot of above grade 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. The Board gives less weight to the appellant's comparables #1 and #3 which sold in 2018, less proximate in time to the subject's January 1, 2020, assessment date than the other sales in the record. The Board gives less weight to board of review comparables #1 and #2 due to differences in age when compared to the subject. In addition, appellant's comparable #3 and board of review comparable #2 each have a significantly larger dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparable #2 along with board of review comparables #3, #4 and #5 which sold more proximate in time to the assessment date at issue. These comparables are also more similar to the subject in dwelling size and age with varying degrees of similarity in features. Nevertheless, these comparables sold from January to December 2019 for prices ranging from \$44,400 to \$133,000 or from \$45.12 to \$137.73 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$76,380 or \$88.40 per square foot of above grade living area, including land, which is within the range established by the best comparable sales 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 subject's estimated market value as reflected by the assessment is supported and 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