



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

APPELLANT: Lisa Soni  
DOCKET NO.: 20-01471.001-R-1  
PARCEL NO.: 16-34-112-010

The parties of record before the Property Tax Appeal Board are Lisa Soni, 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:** \$74,724  
**IMPR.:** \$163,761  
**TOTAL:** \$238,485

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 two-story dwelling of stone and wood siding exterior construction with 4,136 square feet of living area. The dwelling was constructed in 1977, with a reported effective construction date of 1980, and a chronological age of 43 years old. Features of the home include a full basement that is partially finished with a recreation room, central air conditioning, one fireplace and an attached garage with 506 square feet of building area. The property has a 19,770 square foot site 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 improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,224 to 5,020 square feet of living area. The homes range in age from 43 to 54 years old. Each comparable has a full

basement with three having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 506 square feet of building area. Comparable #5 has an in-ground swimming pool. The comparables have sites ranging in size from 12,080 to 22,970 square feet of land area and are located from approximately .34 to .52 of one mile from the subject property. The sales occurred from June 2017 to April 2020 for prices ranging from \$505,000 to \$780,000 or from \$118.17 to \$170.07 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$215,932.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$238,485. The subject's assessment reflects a market value of \$716,386 or \$173.21 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 improved with two-story dwellings of a combination of brick and wood siding exterior construction ranging in size from 3,323 to 4,422 square feet of living area. The homes were built from 1977 to 1985. Comparable #1 has an effective year built of 1991. Each comparable has a full basement with a recreation room, central air conditioning, one fireplace and an attached garage ranging in size from 506 to 816 square feet of building area. Comparable #3 has an in-ground swimming pool. The comparables have sites ranging in size from 20,830 to 26,540 square feet of land area and are located from approximately .16 to .60 of one mile from the subject property. These properties sold from May 2019 to September 2020 for prices ranging from \$707,500 to \$850,000 or from \$175.04 to \$225.70 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparable sales submitted by the parties to support their respective positions. The Board gives little weight to appellant's comparables #1, #2 and #4 due to the fact the sales did not occur as proximate in time to the assessment date as the remaining comparables, differences from the subject in dwelling size, and/or the lack of finished basement area. The Board gives little weight to appellant's comparable #5 due to differences from the subject in dwelling size and unfinished basement. The Board gives little weight to board of review comparable #1 due to differences from the subject in dwelling size. The Board gives most weight to appellant's comparable sale #3 and board of review comparable sales #2 through #4. Appellant's comparable #3 has a smaller site than the subject property suggesting an upward adjustment to this comparable would be appropriate. Board of review comparable #3 has an in-ground swimming pool, a feature the subject does not have, suggesting a downward adjustment to this comparable would be appropriate for this superior attribute. These comparables sold for

prices ranging from \$660,000 to \$850,000 or from \$160.54 to \$192.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$716,386 or \$173.21 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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

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