



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

APPELLANT: Timothy Murphy
DOCKET NO.: 20-01472.001-R-1
PARCEL NO.: 16-23-417-011

The parties of record before the Property Tax Appeal Board are Timothy Murphy, 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: \$122,531
IMPR.: \$91,505
TOTAL: \$214,036

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 17,280 square foot site improved with a two-story dwelling of brick exterior construction containing 3,310 square feet of living area. The dwelling was built in 1946 and is approximately 74 years old. Features of the property include a full basement with 1,255 square feet of finished area, central air conditioning, two fireplaces and a garage with 725 square feet of building area. The property is 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 2-story, 2.5-story or 3-story dwellings of brick, stucco or frame exterior construction ranging in size from 2,864 to 4,355 square feet of living area and in age from 74 to 140 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 308 to 506 square feet of building area. Two comparables have in-

ground swimming pools. The comparables have sites ranging in size from 11,980 to 23,700 square feet of land area and have the same assessment neighborhood code as the subject property. These properties sold from July 2018 to July 2020 for prices ranging from \$595,000 to \$775,000 or from \$164.18 to \$228.27 per square foot of living area, land included. The appellant requested the subject's total assessment be reduced to \$214,036.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$256,367 which reflects a market value of \$770,102 or \$232.66 per square foot of living area, including land, when using the 2020 three-year average median level of assessment for Lake County as determined by the Illinois Department of Revenue of 33.29%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in the property's 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 Board finds the only evidence of market value to be the comparable sales submitted by the appellant. These comparables have varying degrees of similarity to the subject property and sold for prices that ranged from \$164.18 to \$228.27 per square foot of living area, land included. The best comparable provided by the appellant was comparable sale #5 that sold in July 2020 for a price of \$655,000 or \$194.01 per square foot of living area, land included. The subject's assessment reflects a market value of \$770,102 or \$232.66 per square foot of living area, which falls above the range established by the only comparables in this record on a per square foot of living area basis and above both the overall price and price per square foot of living area of the best comparable in the record. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request is appropriate.

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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COUNTY

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