



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

APPELLANT: Steve Kipnis
DOCKET NO.: 20-01474.001-R-1
PARCEL NO.: 16-25-306-002

The parties of record before the Property Tax Appeal Board are Steve Kipnis, 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: \$92,355
IMPR.: \$92,826
TOTAL: \$185,181

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 composed of an 11,190 square foot site improved with a two-story dwelling of wood siding exterior construction containing 2,554 square feet of living area. The dwelling was built in 1920 but has an effective construction date of 1947 and a chronological age of 100 years old. Features of the home include a full basement partially finished with a recreation room, central air conditioning, two fireplaces and an attached garage with 624 square feet of building area. The property is 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 frame or brick exterior construction ranging in size from 1,580 to 2,864 square feet of building area. The homes range in age from 89 to 110 years old. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace and a garage ranging in size

from 360 to 550 square feet of building area. These properties have sites ranging in size from 5,800 to 32,980 square feet of land area. The comparables are located from approximately .22 to .76 of one mile from the subject property and four have the same assessment neighborhood code as the subject. The sales occurred from April 2018 to February 2020 or from \$341,000 to \$595,000 or from \$150.09 to \$237.34 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$176,846.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,181. The subject's assessment reflects a market value of \$556,266 or \$217.80 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 improved with 2-story or 2.5-story dwellings of wood siding, stucco or brick and wood siding exterior construction ranging in size from 2,308 to 2,880 square feet of building area. The homes were built from 1921 to 1947 and have effective construction dates ranging from 1929 to 1976. Each comparable has a full basement with three having finished area, central air conditioning, and a garage ranging in size from 228 to 594 square feet of building area. Four comparables have one to three fireplaces. These properties have sites ranging in size from 6,790 to 14,390 square feet of land area. The comparables are located from approximately .11 to 1.05 of one mile from the subject property and have the same assessment neighborhood code as the subject. The sales occurred from January 2019 to September 2020 or from \$590,000 to \$785,000 or from \$240.62 to \$276.02 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 ten comparable sales submitted by the parties to support their respective position. The Board gives less weight to the comparables provided by the appellant due to differences from the subject dwelling size, differences in land area, and/or the date of sale not being proximate in time to the assessment date at issue. The Board finds the best evidence of market value to be the comparables submitted by the board of review as these comparables are more similar to the subject property in dwelling size, land area, and sold proximate in time to the assessment date at issue. The board of review comparables sold for prices ranging from \$590,000 to \$785,000 or from \$240.62 to \$276.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$556,266 or \$217.80 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. 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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