



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

APPELLANT: Amy & Steven Sclamberg
DOCKET NO.: 20-01480.001-R-2
PARCEL NO.: 16-26-406-062

The parties of record before the Property Tax Appeal Board are Amy & Steven Sclamberg, the appellants, 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: \$99,924
IMPR.: \$383,361
TOTAL: \$483,285

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of stone and wood siding exterior construction with 5,627 square feet of living area. The dwelling was constructed in 2010. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and an 835 square foot garage. The property has an approximately 22,540 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales presented in two grid analyses. The comparables are located from 0.12 to 0.38 of a mile from the subject and one comparable is within the same assessment neighborhood code as the subject. The parcels range in size from 13,870 to 20,510 square feet of land area and are improved with 2-story homes of brick, brick and wood siding, or stucco exterior construction ranging in size from 4,398 to 4,867 square feet

of living area. The dwellings were built from 1922 to 1981 with comparables #2, #3, and #5 having effective ages of 1992, 1974, and 1971, respectively. Each home has a full basement, four of which have finished area, central air conditioning, one or three fireplaces, and a garage 528 to 1,181 square feet of building area. The comparables sold from January 2017 to August 2020 for prices ranging from \$570,000 to \$1,050,000 or from \$125.91 to \$218.43 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$349,307 which would reflect a market value of \$1,048,026 or \$186.25 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$483,285. The subject's assessment reflects a market value of \$1,451,742 or \$258.00 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 three comparable sales. The comparables are located from 0.29 of a mile to 1.10 miles from the subject and one comparable is within the same assessment neighborhood code as the subject. The parcels range in size from 16,940 to 28,460 square feet of land area and are improved with 2-story homes of brick or dryvit exterior construction ranging in size from 5117 to 5774 square feet of living area. The dwellings were built from 1996 to 2002 with comparables #2 and #3 having effective ages of 2003 and 2002, respectively. Each home has a full basement with finished area, central air conditioning, two fireplaces, and a garage ranging in size from 618 to 915 square feet of building area. Comparable #3 has an inground swimming pool and a bath house. The comparables sold from February 2019 to November 2020 for prices of \$1,425,000 or \$9,450,000 or from \$246.80 to \$1,679.40 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparable #1, which sold for extraordinarily more than the other comparables in this record and appears to be an outlier. The Board gives less weight to the appellants' comparables, due to significant differences from the subject in dwelling size, age, and/or basement finish. Moreover, the appellants' comparables #2 through #5 sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #3, which are similar to the subject in dwelling size, age, and some features, although one of

these properties has an inground swimming pool and bath house that are not features of the subject, suggesting downward adjustments to this comparable would be needed to make it more similar to the subject. These most similar comparables sold in February and July 2019 for prices of \$1,425,000 or \$246.80 and \$278.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,451,742 or \$258.00 per square foot of living area, including land, which is above the best comparable sales in terms of total market value and is bracketed by the best comparables on a price per square foot basis, and appears to be justified given that the subject dwelling is a newer home than the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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

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