



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

APPELLANT: Elizabeth Abbattista
DOCKET NO.: 20-01495.001-R-2
PARCEL NO.: 12-33-210-009

The parties of record before the Property Tax Appeal Board are Elizabeth Abbattista, 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: \$282,206
IMPR.: \$429,586
TOTAL: \$711,792

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 2-story dwelling of frame exterior construction with 7,214 square feet of living area. The dwelling was constructed in 1913 and has an effective age of 1941. Features of the home include a full basement with finished area, central air conditioning, four fireplaces, a fully finished attic, and a 775 square foot garage. The property has a 71,340 square foot site and is located in Lake Forest, Shields 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. The comparables are located from 0.24 to 0.81 of a mile from the subject property and two comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 38,240 to 88,860 square feet of land area and are improved with 1.75-story or 2-story homes of brick or wood siding exterior construction ranging in size from 5,171 to 6,941 square feet of living area.

The dwellings were built from 1859 to 1963 with comparable #1 having an effective age of 1950. Each home has a partial or full basement, two of which have finished area, central air conditioning, and one to four fireplaces. Three homes each have a partially or fully finished attic and four homes each have a garage ranging in size from 360 to 1,094 square feet of building area. Comparables #4 and #5 each have an inground swimming pool and comparable #4 also appears to have a greenhouse. The comparables sold from February 2017 to March 2019 for prices ranging from \$1,000,000 to \$1,435,000 or from \$184.74 to \$265.91 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$497,908 which would reflect a market value of \$1,493,873 or \$207.08 per square foot of living area, including land, at 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 \$711,792. The subject's assessment reflects a market value of \$2,138,156 or \$296.39 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. The comparables are located from 0.17 of a mile to 1.71 miles from the subject property and three comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 21,560 to 54,010 square feet of land area and are improved with 1.5-story, 2-story, or 2.5-story homes of brick, wood siding, or wood siding and stone exterior construction ranging in size from 5,163 to 5,968 square feet of living area. The dwellings were built from 1879 to 1938 with comparables #3 and #5 having effective ages of 1936 to 1971, respectively. Each home has a partial or full basement, two of which have finished area, central air conditioning, from one to six fireplaces, and one or two garages ranging in size from 275 to 856 square feet of building area. Comparables #3, #4, and #5 each have an inground swimming pool and comparable #3 also has a fully finished attic. The comparables sold from May 2019 to August 2020 for prices ranging from \$1,700,000 to \$2,300,000 or from \$299.90 to \$444.44 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 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 a total of ten comparable sales for the Board's consideration. The Board gives less weight to the the board of review's comparables #3, #4, and #5, due to significant differences from the subject in age and/or inground swimming pool amenity. The Board gives less weight to the appellant's comparables #1, #2, #4, and #5, which sold less proximate in time to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #1 and #2, which have varying degrees of similarity to the subject but all are substantially smaller homes than the subject dwelling, suggesting upward adjustments is needed to make these properties more equivalent to the subject. These most similar comparables sold from March 2019 to May 2020 for prices ranging from \$1,000,000 to \$2,000,000 or from \$184.74 to \$365.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,138,156 or \$296.39 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value but within the range on a price per square foot basis. The subject's assessment appears to be justified given the subject dwelling is much larger than the best comparables and has finished basement area which the best comparables lack. 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: July 19, 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

Elizabeth Abbattista, 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