



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

APPELLANT: Donald & Judith Gross
DOCKET NO.: 20-01496.001-R-1
PARCEL NO.: 12-21-208-004

The parties of record before the Property Tax Appeal Board are Donald & Judith Gross, 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: \$96,731
IMPR.: \$212,078
TOTAL: \$308,809

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 wood siding exterior construction with 3,090 square feet of living area. The dwelling was constructed in 1967 and has a reported effective age of 1982. Features of the home include a basement, central air conditioning, two fireplaces, and a 441 square foot garage. The property has an 8,450 square foot site and is located in Lake Bluff, Shields 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 0.18 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 5,890 to 14,880 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 2,315 to 3,784 square feet of living area. The

dwelling were constructed from 1895 to 1986 with comparables #1 and #2 having reported effective ages of 1926 and 1950, respectively. Each home has a basement, two of which have finished area, one or two fireplaces, and a garage ranging in size from 234 to 748 square feet of building area. Four homes have central air conditioning. Comparable #3 has an attic with finished area. The comparables sold from May 2018 to August 2020 for prices ranging from \$469,000 to \$949,500 or from \$202.59 to \$274.39 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$258,421 which would reflect a market value of \$775,341 or \$250.92 per square foot of living area, land included, 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 \$308,809. The subject's assessment reflects a market value of \$927,633 or \$300.20 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. The comparables are located from 0.06 to 0.32 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 6,400 to 9,580 square feet of land area and are improved with 2-story homes of stucco, wood siding, or wood/asphalt shingle exterior construction ranging in size from 2,892 to 3,228 square feet of living area. The dwellings were constructed from 1912 to 2006, with comparables #1 and #3 having reported effective ages of 1955 and 1942, respectively. Each home has a basement, three of which have finished area, central air conditioning, one to four fireplaces and a garage ranging in size from 440 to 528 square feet of building area. The comparables sold from February 2019 to October 2020 for prices ranging from \$950,000 to \$1,400,000 or from \$322.69 to \$433.71 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 nine comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #2 through #5, due to significant differences from the subject in dwelling size and/or which 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 appellants' comparable #1 and the board of review's comparables, which have varying degrees of similarity to the subject. These most similar comparables sold from February 2019 to October 2020 for prices ranging from \$807,500 to \$1,400,000 or from \$247.69 to \$433.71 per square foot of living area, including

land. The subject's assessment reflects a market value of \$927,633 or \$300.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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: November 22, 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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