



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

APPELLANT: David and Laura Gorter
DOCKET NO.: 20-01497.001-R-2
PARCEL NO.: 12-28-407-001

The parties of record before the Property Tax Appeal Board are David and Laura Gorter, 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: \$297,939
IMPR.: \$618,799
TOTAL: \$916,738

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 1-story dwelling of stucco exterior construction with 6,613 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement, central air conditioning, five fireplaces, a 600 square foot garage, and an inground swimming pool. The property has an approximately 50,220 square foot site and is located in Lake Forest, 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 0.07 to 0.95 of a mile from the subject property. The parcels range in size from 43,120 to 242,630 square feet of land area and are improved with 1-story or 1.5-story homes of brick or wood siding exterior construction ranging in size from 3,754 to 5,990 square feet of living area. The dwellings were constructed from 1953 to 1968 with comparable

#2 having an effective age of 1980. Four homes have a basement and one home has a crawl space foundation. Each home has central air conditioning, two or four fireplaces, and a garage ranging in size from 713 to 1,000 square feet of building area. Three comparables each have an inground swimming pool. The comparables sold from July 2017 to August 2019 for prices ranging from \$982,500 to \$2,747,500 or from \$250.13 to \$458.68 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$748,384 which would reflect a market value of \$2,245,377 or \$339.54 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 \$916,738. The subject's assessment reflects a market value of \$2,753,794 or \$416.42 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 where comparable #4 is the same property as the appellants' comparable #1. The comparables are located from 0.30 of a mile to 1.19 miles from the subject property, three of which are within the same assessment neighborhood code as the subject. The parcels range in size from 40,850 to 242,630 square feet of land area and are improved with 1-story or 2-story homes of brick exterior construction ranging in size from 5,508 to 7,818 square feet of living area. The dwellings were built from 1953 to 2007. Each home has a basement, two of which have finished area, central air conditioning, two to nine fireplaces, and a garage ranging in size from 816 to 1,000 square feet of building area. Three comparables each have an inground swimming pool. The comparables sold from June to November 2019 for prices ranging from \$2,500,000 to \$3,850,000 or from \$453.89 to \$508.24 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, with one common sale, for the Board's consideration. The Board gives less weight to the appellants' comparables #3, #4, and #5, due to significant differences from the subject in design, dwelling size, and/or foundation type. Moreover, the appellants' comparables #4 and #5 sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record. The Board also gives less weight to the board of review's comparables #1, #2, and #3, which are 2-story homes compared to the subject 1-story home.

The Board finds the best evidence of market value to be the appellants' comparable #1/board of review's comparable #4 and the appellants' comparable #2, which have varying degrees of similarity to the subject. One of these comparables has a substantially larger lot than the subject and both comparables are smaller and older homes than the subject dwelling with fewer fireplaces and larger garages than the subject, suggesting adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold in August 2019 for prices of \$2,025,000 and \$2,747,500 or from \$339.54 and \$458.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,753,794 or \$416.42 per square foot of living area, including land, which is above the best comparable sales in terms of total market value and within the range on a price per square foot basis, which is logical given the subject is a larger and newer home than the two 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David and Laura Gorter, 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