



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

APPELLANT: Roger and Linda Medema
DOCKET NO.: 20-01498.001-R-3
PARCEL NO.: 12-28-410-002

The parties of record before the Property Tax Appeal Board are Roger and Linda Medema, 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: \$398,279
IMPR.: \$675,874
TOTAL: \$1,074,153

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 brick exterior construction with 6,678 square feet of living area. The dwelling was constructed in 1905 and was reported to have been remodeled in 2008.¹ Features of the home include a basement with finished area, central air conditioning, three fireplaces, a fully finished attic, and a 638 square foot garage. The property has a 70,040 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 0.23 of a mile to 1.05 miles from the subject, three of which are within the same assessment neighborhood code as the subject. The parcels range in size from

¹ Additional details regarding the subject property not reported by the appellants are found in the subject's property record card presented by the board of review.

41,380 to 106,290 square feet of land area and are improved with 1.5-story, 1.75-story, or 2-story homes of brick or wood siding exterior construction ranging in size from 5,171 to 7,645 square feet of living area. The dwellings were built from 1859 to 1965, with comparables #4 and #5 having reported effective ages of 1950 and 1943, respectively. Four homes each have a basement, two of which have finished area, and one home has a concrete slab foundation. Four homes have central air conditioning, one home has a fully finished attic, and two comparables each have an inground swimming pool. Each home has from two to six fireplaces. Comparables #2, #3, and #5 each have an attached garage ranging in size from 275 to 1,181 square feet of building area, and comparables #1 and #2 have a detached garage with either 725 or 1,094 square feet of building area. The comparables sold from February 2017 to February 2020 for prices ranging from \$1,000,000 to \$2,350,000 or from \$152.44 to \$307.39 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$591,856 which would reflect a market value of \$1,775,746 or \$265.91 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 \$1,074,153. The subject's assessment reflects a market value of \$3,226,654 or \$483.17 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 0.25 of a mile to 1.48 miles from the subject, one of which is within the same assessment neighborhood code as the subject. The parcels range in size from 40,980 to 130,240 square feet of land area and are improved with 2-story or 2.5-story homes of brick or wood siding exterior construction ranging in size from 6,493 to 7,295 square feet of living area. The dwellings were built from 1933 to 2006. Each home has a basement with finished area, central air conditioning, six or nine fireplaces, and an attached garage ranging in size from 520 to 999 square feet of building area. One comparable has a fully finished attic, one comparable has a greenhouse, and two comparables each have an inground swimming pool. The comparables sold from October 2019 to November 2020 for prices ranging from \$3,300,000 to \$3,900,000 or from \$506.38 to \$534.61 per square foot of living area, including land.

The board of review also presented a listing sheet for the subject property describing a list price of 3,950,000, a list date of February 11, 2020, an off market date of December 19, 2020, with no reported sale price. The listing sheet describes the subject as renovated in 2008 with "new windows & doors, new gourmet kitchen w/high-end appliances, new bathrooms, new mechanical, electrical & plumbing systems, new insulation, finishes & mouldings, gleaming hardwood floors throughout, high ceilings, & so much more."

Based on this evidence the board of review requested the subject's assessment be sustained.

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 #1, #3, #4, and #5, due to substantial differences from the subject in dwelling size, foundation type, and/or inground swimming pool amenity. Moreover, the appellants' comparables #1, #4, and #5 sold less proximate in time to the January 1, 2020 assessment date. The Board also gives less weight to the board of review's comparable #1, which has a greenhouse unlike the subject, and the board of review's comparables #2 and #4, which each have an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the appellants' comparable #2 and the board of review's comparable #3, which are relatively similar to the subject in dwelling size, location, and some features, although these properties have smaller lots than the subject and differ from the subject in age/effective age, suggesting adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold in May 2019 and October 2020 for prices of \$1,740,000 and \$3,600,000 or \$299.90 and \$508.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$3,226,654 or \$483.17 per square foot of living area, including land, which is bracketed by the best comparable sales in this record and appears to be justified given the subject's substantial renovation in 2008 and larger lot size. 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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