



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

APPELLANT: Ribbi Judah
DOCKET NO.: 20-02840.001-R-1
PARCEL NO.: 07-13-220-006

The parties of record before the Property Tax Appeal Board are Ribbi Judah, the appellant, by attorney Joan Vasquez of Property Tax Appeals, LLC in Palatine, 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: \$13,614
IMPR.: \$89,246
TOTAL: \$102,860

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 is improved with a two-story dwelling of wood siding exterior construction containing 2,470 square feet of living area. The dwelling was built in 2002. Features of the home include a full basement that is partially finished,¹ central air conditioning, one fireplace and an attached garage with 420 square feet of building area. The property has a 15,600 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of wood siding exterior construction that range in size from 2,318 to 2,827 square feet of living area. The homes were built from 1998 to 2018. Each property has a basement with one having

¹ A copy of the subject's property record card submitted by the board of review disclosed the subject property has a 1,094 square foot recreation room in the basement.

finished area², central air conditioning, one fireplace and a garage ranging in size from 400 to 715 square feet of building area. These properties have sites ranging in size from 10,020 to 16,440 square feet of land area and are located from approximately .12 to .48 of one mile from the subject property. The sales occurred from April 2019 to September 2020 for prices ranging from \$285,000 to \$290,000 or from \$100.81 to \$125.06 per square foot of living area, including land. The MLS listing for appellant's comparable #2 disclosed this property sold as new construction and \$3,500 was given as a concession, which would result in a price of \$286,400 or \$123.55 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$96,657.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,860. The subject's assessment reflects a market value of \$308,982 or \$125.09 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 improved with two-story dwellings of wood siding exterior construction that range in size from 1,960 to 2,478 square feet of living area. The homes were built in 1991 or 1997. Each property has a full basement with finished area, central air conditioning, one fireplace and an attached garage ranging in size from 576 to 634 square feet of building area. These properties have sites with either 10,040 or 10,890 square feet of land area and are located from approximately .43 to .90 of one mile from the subject property. The sales occurred from February 2019 to May 2020 for prices of \$291,500 or \$310,000 or from \$125.10 to \$148.72 per square foot of living area, including land.

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 parties submitted information on seven comparable sales that had varying degrees of similarity to the subject property. The Board gives less weight to appellant's comparable #2 as this property is described as new construction at the time of sale which differs from the subject in age. The Board gives less weight to board of review comparable #3 as this home is significantly smaller than the subject dwelling. The Board also finds appellant's comparables #1 and #3 have unfinished basements, unlike the subject's finished basement area, suggesting each would require an upward adjustment to make them more equivalent to the subject property. The Board finds the best evidence of market value to be the appellant's comparable sales #1, #3 and #4 and board of review comparables #1 and #2. These comparables are relatively similar to the subject

² The appellant submitted copies of the Multiple Listing Service (MLS) listing sheets for each comparable disclosing one comparable has finished basement area.

dwelling in location, land area, size, age and most features. These properties sold from February 2019 to September 2020 for prices ranging from \$285,000 to \$310,000 or from \$100.81 to \$136.08 per square foot of living area, including land. The subject's assessment reflects a market value \$308,982 or \$125.09 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 the Board finds the assessment of the subject property as established by the board of review is correct and 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:

December 20, 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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