



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

APPELLANT: Lorra Rudman
DOCKET NO.: 20-03683.001-R-1
PARCEL NO.: 15-25-106-017

The parties of record before the Property Tax Appeal Board are Lorra Rudman, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$59,397
IMPR.: \$149,067
TOTAL: \$208,464

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 and brick exterior construction built in 1985 containing 3,154 square feet of living area. Features of the home include a partial basement finished with a 1,055 square foot recreation room, central air conditioning, one fireplace and an attached garage with 440 square feet of building area. The property has a site with approximately 20,040 square feet of land area located in Lincolnshire, Vernon 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 frame or brick and frame exterior construction that range in size from 2,730 to 3,174 square feet of living area. The homes were built in 1972 or 1987. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in

size from 456 to 483 square feet of building area. The comparables are located from .23 to .39 of one mile from the subject property and have sites containing either 20,038 or 20,473 square feet of land area. The comparables sold from April 2019 to April 2020 for prices ranging from \$485,000 to \$610,000 or from \$171.99 to \$190.61 per square foot of living area, including land.¹ The appellant requested the subject's total assessment be reduced to \$192,375.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,464. The subject's assessment reflects a market value of \$626,206 or \$198.54 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 with comparable #1 being the same property as appellant's comparable #4. The comparable sales are improved with two-story dwellings of brick or a combination of wood siding and brick exterior construction that range in size from 2,933 to 3,314 square feet of living area. The homes were built from 1976 to 1987 with the oldest home having an effective construction date of 1981. Each comparable has a full basement with two having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 483 to 562 square feet of building area. The comparables are located from approximately .10 to .37 of one mile from the subject property with a site containing either 20,040 or 20,470 square feet of land area. The sales occurred from April 2019 to October 2019 for prices ranging from \$605,000 to \$700,000 or from \$190.61 to \$214.12 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 Board finds the best evidence of market value to be appellant's comparable sale #4 and the comparables submitted by the board of review, which includes the common sale submitted by the parties. These comparables are similar to the subject in location, age and/or effective age, and most features. These comparables sold for prices ranging from \$605,000 to \$700,000 or from \$190.61 to \$214.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$626,206 or \$198.54 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given to appellant's comparable sales #1 through #3 due to differences from the subject dwelling in age. Based on this evidence the Board finds the assessment of the subject property as

¹ Appellant's comparable #3 previously sold in August 2017 for a price of \$610,000 or \$223.44 per square foot of living area, including land. No consideration is given the prior sale as the transaction is not as proximate in time to the assessment date at issue as the subsequent sale of the property.

established by the board of review is correct and 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

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: January 17, 2023



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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