



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

APPELLANT: Renee Levine
DOCKET NO.: 21-02250.001-R-1
PARCEL NO.: 15-17-201-007

The parties of record before the Property Tax Appeal Board are Renee Levine, the appellant, 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: \$45,654
IMPR.: \$203,471
TOTAL: \$249,125

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 2021 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 two-story dwelling of brick exterior construction with 5,030 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, central air conditioning, a fireplace, an inground swimming pool, a hot tub, and a garage containing 768 square feet of building area. The property has an approximately 44,790 square foot site and is located in Long Grove, 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 located within .23 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick or brick and frame exterior construction ranging in size from 4,710 to 5,533 square feet of living area. The homes were built in 1990 or 1992. Each dwelling has central air conditioning, three or four fireplaces, a basement with three having finished area, and a garage

ranging in size from 748 to 896 square feet of building area. The parcels range in size from 44,421 to 51,419 square feet of land area. The comparables sold from June 2018 to July 2019 for prices ranging from \$660,000 to \$730,000 or from \$127.42 to \$143.92 per square foot of living area, including land. These comparables have total assessments ranging from \$220,041 to \$243,379 or from \$42.48 to \$47.98 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced assessment of \$235,867, for an estimated market value of \$707,672 or \$140.69 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 \$249,125. The subject's assessment reflects a market value of \$749,248 or \$148.96 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales, which occurred within seven months of January 1, 2021, are located within .47 of a mile of the subject, and are within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick, Dryvit, or brick and wood siding exterior construction ranging in size from 3,988 to 5,728 square feet of living area. The dwellings were built from 1989 to 1994, with comparables 1, #7, and #8 having effective ages of 1990, 1993, and 1995, respectively. Each dwelling has central air conditioning, two or three fireplaces, a basement with four having finished area, and a garage ranging in size from 696 to 1,170 square feet of building area. Comparables #1, #5, and #7 each have an inground swimming pool. The parcels range in size from 43,580 to 61,770 square feet of land area. The comparables sold from June 2020 to August 2021 for prices ranging from \$765,000 to \$1,150,000 or from \$166.92 to \$228.92 per square foot of living area, including land. These comparables have total assessments ranging from \$164,531 to \$295,866 or from \$35.32 to \$58.64 per square foot of living area, land included. The board of review also submitted a memorandum noting that the appellant's comparables sold in 2018 and 2019 and arguing that the appellant did not meet the burden of proof given these dated sales. Based on this evidence, the board of review requested an increase in the subject's assessment to \$316,635, for an estimated market value of \$950,000 or \$188.87 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

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, nor is the increase requested by the board of review supported.

The parties submitted a total of 12 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables due

to their sale dates being less proximate to the January 1, 2021 valuation date at issue than the other comparables in the record. The Board also gives reduced weight to board of review comparable #6 due to its smaller dwelling size in relation to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 through #5, #7, and #8, which are similar to the subject in age, location, dwelling size, and some features. These most similar comparables sold from June 2020 to August 2021 for prices ranging from \$777,500 to \$1,150,000 or from \$166.92 to \$228.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$749,248 or \$148.96 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, as requested by the appellant, is not justified.

These most similar comparable sales have total assessments ranging from \$164,531 to \$295,866 or from \$35.32 to \$58.64 per square foot of living area, land included. The Board finds the board of review's proposed increase in the subject's assessment to \$316,635 or \$62.95 per square foot of living area, land included, would be greater than the total assessments established by the best comparable sales in this record. In contrast, the subject's current total assessment of \$249,125 or \$49.53 per square foot of living area, land included, falls within the range of total assessments established by the best comparable sales in this record. Based on this analysis, the Board finds an increase in the subject's assessment, as requested by the board of review, is not warranted.

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 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

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

APPELLANT

Renee Levine, 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