



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

APPELLANT: Bernard O'Hagan
DOCKET NO.: 21-02255.001-R-1
PARCEL NO.: 16-15-110-017

The parties of record before the Property Tax Appeal Board are Bernard O'Hagan, 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: \$64,072
IMPR.: \$91,665
TOTAL: \$155,737

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 tri-level dwelling of brick and wood siding exterior construction with 1,676 square feet of above ground living area. The dwelling was constructed in 1956 and has an effective year built of 1959. Features of the home include a lower level with 969 square feet of finished area, one fireplace and central air conditioning. The property has a 20,920 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same neighborhood code as the subject. The comparables are located within 0.19 of a mile from the subject property and have sites that range in size from 12,220 to 16,430 square feet of land area and are improved with tri-level dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,537 to 2,380 square feet of above ground living area. The dwellings were built from 1953 to 1963 with comparable #1 having effective year built of 1973. Each comparable has a lower level with finished area ranging in size from 422 to 1,044 square feet, one fireplace and a

garage ranging in size from 368 to 675 square feet of building area. Four comparables each have central air conditioning. The properties sold from June 2019 to September 2020 for prices ranging from \$275,000 to \$492,000 or from \$163.87 to \$262.94 per square foot of above ground living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,737. The subject's assessment reflects a market value of \$468,382 or \$279.46 per square foot of above ground 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 five comparable sales located in the same neighborhood code as the subject. The comparables are located within 0.55 of a mile from the subject and have sites that range in size from 11,650 to 21,950 square feet of land area and are improved with tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 1,450 to 1,777 square feet of above ground living area. The dwellings were built from 1955 to 1957 with comparables #4 and #5 having an effective year built of 1977 and 1976, respectively. Each comparable has a lower level with finished area ranging in size from 389 to 972 square feet, and comparable #3 has an additional unfinished partial basement. Four comparables each have central air conditioning, one comparable has two fireplaces and three comparables have a garage ranging in size from 308 to 598 square feet of building area. The properties sold from October 2020 to December 2021 for prices ranging from \$435,000 to \$601,000 or from \$283.57 to \$381.59 per square foot of above ground living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that the board of review comparables all have brick exterior, comparables #4 and #5 have newer effective ages and that comparables #2, #3 and #4 have garages, a feature that the subject lacks.

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 record contains a total of ten suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables and the board of review comparables #2, #3 and #4, as each comparable has a garage, unlike the subject. Furthermore, appellant's comparables #1 and #5 have larger dwelling sizes when compared to the subject, and appellant's comparable #4 and the board of review comparable #3 lack central air conditioning, a feature of the subject.

The Board finds the best evidence of market value to be the board of review comparables #1 and #5. The Board finds that these comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, design, dwelling size, age and some features. The comparables sold in October 2020 and September 2021 for prices ranging of \$435,000 and \$525,000 or for \$283.57 and \$362.070 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$468,382 or \$279.46 per square foot of above ground living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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: June 27, 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

Bernard O'Hagan, 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