



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

APPELLANT: Ben Wallach
DOCKET NO.: 21-02256.001-R-2
PARCEL NO.: 16-25-315-001

The parties of record before the Property Tax Appeal Board are Ben Wallach, 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: \$109,818
IMPR.: \$313,520
TOTAL: \$423,338

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 2-story dwelling of brick and wood siding exterior construction with 4,421 square feet of living area. The dwelling was constructed in 2016. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 688 square foot garage. The property has a 14,472 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 a different neighborhood code as the subject and within 0.38 of a mile from the subject property. The comparables have sites that range in size from 8,770 to 32,670 square feet of land area. The comparables are improved with either 2-story or 2.5 story dwellings of brick, stone and stucco, stone and wood siding or brick and wood siding exterior construction ranging in size from 3,423 to 4,742 square

feet of living area that were built from 1934 to 2006, comparables #1, #2 and #5 have effective years built of 2005 or 1942, respectively. Each comparable has a basement, four with finished area and one of walk out design, central air conditioning, one to three fireplaces and a garage ranging in size from 357 to 546 square feet of building area. The comparables sold from June 2019 to May 2021 for prices ranging from \$801,800 to \$1,025,000 or from \$185.65 to \$244.04 per square foot of 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 \$423,338. The subject's assessment reflects a market value of \$1,273,197 or \$287.99 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 five comparable sales located in a different neighborhood code as the subject and within 0.22 of a mile to 1.12 miles from the subject property. The comparables have sites that range in size from 11,480 to 18,340 square feet of land area. The comparables are improved with either 1.75-story or 2-story dwellings of brick, stone or stone and stucco exterior construction ranging in size from 3,640 to 5,146 square feet of living area that were built from 2002 to 2009, with comparable #3 having an effective year built of 2008. Each comparable has a basement with finished area, one of walk out design, central air conditioning, one to four fireplaces and a garage ranging in size from 462 to 805 square feet of building area. The comparables sold from October 2020 to September 2021 for prices ranging from \$1,273,000 to \$2,500,000 or from \$327.17 to \$485.81 per square foot of 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 differ from the subject in superior exterior construction and that three comparables are either larger or smaller than the subject and three comparables have larger garages when compared to the subject.

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 ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 through #5 along with board of review comparable #4 due to their dissimilar dwelling sizes and/or differences in age when compared to the subject. The Board has given less weight to the appellant's comparable #1 due to its remote sale date occurring in 2019, which is less proximate in time to the January 1, 2021 assessment date given other sales available in the record.

The Board finds the best evidence of market value to be the remaining board of review comparables. 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, dwelling size, age and some features. The comparables sold from October 2020 to July 2021 for prices ranging from \$1,273,000 to \$2,500,000 or from \$327.17 or \$485.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,273,197 or \$287.99 per square foot of living area, including land, which falls within the best comparable sales contained in this 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

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