



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

APPELLANT: Ronald Dye
DOCKET NO.: 21-02267.001-R-1
PARCEL NO.: 16-04-200-003

The parties of record before the Property Tax Appeal Board are Ronald Dye, 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: \$184,555
IMPR.: \$214,908
TOTAL: \$399,463

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 wood siding exterior construction with 4,431 square feet of living area. The dwelling was constructed in 1964 and has an effective age of 1970. Features of the home include an unfinished basement, central air conditioning, three fireplaces, and a garage containing 1,022 square feet of building area. The property has a 40,630 square foot site and is located in Lake Forest, 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 within .76 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of 1.5-story, 1.75-story, or 2-story dwellings of wood siding, brick and wood siding, or Dryvit exterior construction ranging in size from 4,220 to 5,354 square feet of living area. The homes were built from 1922 to 1993, with comparables #1 and #5 having effective ages of 1927 and

1982, respectively. Each dwelling has central air conditioning, one to four fireplaces, a basement with four having finished area, and a garage ranging in size from 700 to 1,024 square feet of building area. Comparable #5 has an additional 400 square foot garage. The parcels range in size from 31,930 to 49,010 square feet of land area. The comparables sold from June 2020 to June 2021 for prices ranging from \$630,000 to \$1,170,000 or from \$118.98 to \$261.80 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$304,808, for an estimated market value of \$914,515 or \$206.39 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 \$399,463. The subject's assessment reflects a market value of \$1,201,392 or \$271.13 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 within .96 of a mile of the subject. The comparables consist of 1.75-story, 2-story, or part 1-story and part 2-story¹ dwellings of stucco, wood siding, or brick and wood siding exterior construction ranging in size from 3,559 to 5,005 square feet of living area. The dwellings were built from 1910 to 1972, with effective ages ranging from 1944 to 1981. Each dwelling has central air conditioning, one to four fireplaces, and a garage ranging in size from 510 to 1,004 square feet of building area. One dwelling has a crawl-space foundation, one dwelling has a concrete slab foundation, and three comparables each have a basement with two having finished area. Comparable #4 has a finished attic and comparable #5 has an inground swimming pool. The parcels range in size from 24,610 to 71,870 square feet of land area. The comparables sold from March 2020 to November 2021 for prices ranging from \$1,225,000 to \$1,875,000 or from \$286.20 to \$505.94 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, the appellant critiqued the board of review comparables for differences from the subject in age, location, design, exterior construction, quality grade, bathroom count, dwelling size, basement/attic finish, and other features.

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.

¹ Although the board of review's grid describes comparables #1 and #5 as one-story dwellings, the grid reports 1,216 and 1,333 square foot ground floors and 4,070 and 5,005 square feet of above ground living area indicating that these properties are part two-story dwellings.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1, #2, and #4 due to differences in age or dwelling size when compared to the subject. The Board also gives reduced weight to board of review comparables #1, #3, #4, and #5 due to differences from the subject in age, dwelling size, foundation, site size, and/or swimming pool feature in relation to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #5 along with board of review comparable sale #2, which are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold for prices ranging from \$920,000 to \$1,425,000 or from \$202.96 to \$286.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,201,392 or \$271.13 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 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 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:

August 22, 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

Ronald Dye, 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