



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

APPELLANT: Terence O'Hare
DOCKET NO.: 21-02273.001-R-1
PARCEL NO.: 16-36-308-071

The parties of record before the Property Tax Appeal Board are Terence O'Hare, 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: \$73,742
IMPR.: \$151,229
TOTAL: \$224,971

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 conventional style, two-story dwelling of wood siding exterior construction with 3,634 square feet of living area. The dwelling was constructed in 1949 and has a reported effective age of 1984. Features of the home include a basement, central air conditioning, two fireplaces and a 440 square foot garage. The property has a 13,860 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 that are located within .68 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 6,200 to 22,540 square feet of land area. The comparables are improved with contemporary or conventional style, two-story dwellings of wood siding, brick and wood siding or stone and wood siding exterior construction

ranging in size from 3,029 to 4,009 square feet of living area. The dwellings were built from 1937 to 1984 with comparables #1 and #5 having reported effective ages of 1978 and 1967, respectively. One comparable has a concrete slab foundation and four comparables each have a basement with finished area, one of which is a walk-out. Each comparable has central air conditioning, one or three fireplaces and four comparables each have a garage ranging in size from 528 to 696 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from April 2018 to September 2020 for prices ranging from \$380,000 to \$687,500 or from \$125.45 to \$177.01 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$205,446, which would reflect a market value of \$616,400 or \$169.62 per square foot of living area, including land, when using 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 \$224,971. The subject's assessment reflects a market value of \$676,605 or \$186.19 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 that have the same assessment neighborhood code as the subject and are located within .53 of a mile from the subject property. The comparables have sites that range in size from 9,940 to 17,130 square feet of land area. The comparables are improved with conventional style, two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,144 to 3,658 square feet of living area. The dwellings were built from 1963 to 1998 with comparables #1 and #3 having reported effective ages of 1977 and 1964, respectively. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 441 to 552 square feet of building area. Four comparables each have a fireplace. The comparables sold from April to November 2021 for prices ranging from \$697,000 to \$1,100,000 or from \$198.20 to \$322.96 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 submitted a copy of the board of review's grid analysis noting differences between the board of review comparables and 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 due to differences from the subject in that the appellant's comparable #1 has a larger site size and lacks a garage; the appellant's

comparable #2 is a less similar contemporary design with an inground swimming pool; and the appellant's comparables #3, #4 and #5 have considerably smaller dwelling sizes and/or a smaller lot size when compared to the subject. Moreover, the appellant's comparables #1, #4 and #5 had sale dates occurring in 2018, less proximate in time to the assessment date at issue than the remaining comparable sales in the record and are thus less likely to be indicative of the subject's market value as of January 1, 2021. The Board has given reduced weight to board of review comparable #1 due to its smaller dwelling size and to board of review comparable #5 due to its significantly newer dwelling age.

The Board finds the best evidence of market value to be board of review comparables #2, #3 and #4, which sold proximate in time to the assessment date at issue and are overall more similar to the subject in location, dwelling size, design, age and some features. However, the Board finds two of these comparables have finished basement area, unlike the subject, suggesting downward adjustments would be required to make them more equivalent to the subject. Nevertheless, these three comparables sold from April to November 2021 for prices ranging from \$720,000 to \$760,000 or from \$198.20 to \$217.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$676,605 or \$186.19 per square foot of living area, including land, which falls below 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 estimated market value as reflected by its 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:

July 18, 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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