



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

APPELLANT: Andrew Strasman
DOCKET NO.: 21-02274.001-R-1
PARCEL NO.: 16-26-414-012

The parties of record before the Property Tax Appeal Board are Andrew Strasman, 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: \$89,019
IMPR.: \$123,372
TOTAL: \$212,391

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 and wood siding exterior construction with 3,234 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 484 square foot garage. The property has a 14,230 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 .18 of a mile from the subject property, four of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 11,360 to 16,880 square feet of land

area. The appellant reported that the comparables are improved with one-story¹ or two-story dwellings of brick, Dryvit, or brick and wood siding exterior construction ranging in size from 3,373 to 4,479 square feet of living area. The dwellings were built from 1968 to 1997 with comparable #2 having a reported effective age of 1994. Each comparable has a basement with finished area, central air conditioning, a fireplace and a garage ranging in size from 483 to 704 square feet of building area. The comparables sold from February 2019 to August 2020 for prices ranging from \$580,000 to \$775,000 or from \$153.48 to \$186.20 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$185,344, which would reflect a market value of \$556,088 or \$171.95 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 \$212,391. The subject's assessment reflects a market value of \$638,770 or \$197.52 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 .69 of a mile from the subject property. The comparables have sites that range in size from 12,070 to 13,490 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,812 to 3,820 square feet of living area. The dwellings were built from 1963 to 1977 with comparables #1 and #2 having reported effective ages of 1966 and 1977, respectively. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 468 to 528 square feet of building area. The comparables sold from August 2020 to December 2021 for prices ranging from \$599,000 to \$1,100,000 or from \$205.13 to \$318.26 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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, as well as board of review comparables #2 and #5 due to differences from the subject in dwelling size, age and/or had sale dates occurring in 2019, less proximate in time to the assessment date at issue than the remaining comparable

¹ The appellant's comparable #5 has a ground floor area of 1,135 square feet and an above ground area of 3,373 square feet, suggesting the dwelling is part two-story.

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 also given less weight to board of review comparable #3 which appears to be an outlier due to its considerably higher sale price of \$318.26 per square foot of living area, including land when compared to the other sales in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #4, which sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. These two comparables sold in November 2020 and February 2021 for prices of \$680,000 and \$800,000 or for \$205.13 and \$226.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$638,770 or \$197.52 per square foot of living area, including land, which falls below the two 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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