



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

APPELLANT: Mary Fiore  
DOCKET NO.: 21-02275.001-R-1  
PARCEL NO.: 16-15-420-006

The parties of record before the Property Tax Appeal Board are Mary Fiore, 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:** \$26,101  
**IMPR.:** \$50,485  
**TOTAL:** \$76,586

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 one-story dwelling of wood siding exterior construction with 1,202 square feet of living area. The dwelling was constructed in 1930 and has a reported effective age of 1940. Features of the home include a basement, a fireplace and a 576 square foot garage. The property has a 6,870 square foot site and is located in Highwood, 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 .36 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 6,030 to 8,060 square feet of land area. The comparables are improved with one-story dwellings of brick, stucco or wood siding exterior construction ranging in size from 1,040 to 1,657 square feet of living area. The

dwelling were built from 1900 to 1953 with comparable #3 having a reported effective age of 1934. The comparables each have a basement, three of which have finished area. Three comparables have central air conditioning, two comparable each have one or two fireplaces and four comparables each have a garage ranging in size from 308 to 576 square feet of building area. The comparables sold from September 2018 to October 2019 for prices ranging from \$197,500 to \$285,000 or from \$156.91 to \$202.27 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$69,465, which would reflect a market value of \$208,416 or \$173.39 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 \$76,586. The subject's assessment reflects a market value of \$230,334 or \$191.63 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 properties that are located from .15 of a mile to 1.13 miles from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 5,280 to 19,670 square feet of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,154 to 1,232 square feet of living area. The dwellings were built from 1922 to 1989 with comparables #2 and #4 having reported effective ages of 1957 and 1975, respectively. One comparable has a crawl space foundation and four comparables each have a basement, one of which has finished area. Three comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 216 to 550 square feet of building area. Comparables #1, #2, #4 and #5 sold from March 2020 to July 2021 for prices ranging from \$279,000 to \$384,000 or from \$241.77 to \$320.00 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. The appellant also argued that board of review comparable #3 has no sale data.

### **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.

As an initial matter, the Board has given no weight to board of review comparable #3 as no sale data was provided by the board of review to address the appellant's overvaluation argument.

The record contains nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their sale dates occurring 2018 or 2019, less proximate in time to the assessment date at issue than the comparables sales presented by the board of review, and are thus less likely to be indicative of the subject's market value as of the January 1, 2021 assessment date. Furthermore, the appellant's comparables #2, #3 and #5 have central air conditioning, unlike the subject; comparables #2 and #5 have larger dwelling sizes when compared to the subject; and comparable #3 was built in 1900, whereas the subject was built in 1930. The Board has given reduced weight to board of review comparables #4 and #5, as each dwelling has central air conditioning, unlike the subject and comparable #5 has a larger site size and newer dwelling age, when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #2, which sold proximate in time to the assessment date at issue and are overall more similar to the subject in location, site size, dwelling size, design, age and some features. However, board of review comparable #2 has finished basement area, unlike the subject, suggesting a downward adjustment would be required to make this comparable more equivalent to the subject. Nevertheless, these two comparables sold in April and July 2021 for prices of \$307,500 and \$330,000 or for \$266.23 and \$272.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$230,334 or \$191.63 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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