



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

APPELLANT: Doyle Scott  
DOCKET NO.: 21-02320.001-R-1  
PARCEL NO.: 14-01-401-017

The parties of record before the Property Tax Appeal Board are Doyle Scott, 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:** \$82,099  
**IMPR.:** \$117,862  
**TOTAL:** \$199,961

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 part one-story and part two-story dwelling of wood siding exterior construction with 3,696 square feet of living area.<sup>1</sup> The dwelling was constructed in 1985. Features of the home include a 2,774 square foot walk-out basement, central air conditioning, two fireplaces and a 759 square foot garage. The property has an approximately 4.75-acre site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales, where comparables #3 and #4 are the

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<sup>1</sup> The parties differ as to the story height of the subject dwelling and the subject's site size. The Board finds the best evidence of the subject is found in the subject's property record card provided by the board of review, which disclosed the subject dwelling is a part one-story and part two-story design and the subject site contains an approximately 4.75-acre site that has approximately 2.30 acres of lakes/lake bottom.

same property that reportedly sold twice on the same day, February 26, 2020.<sup>2</sup> The comparables are located within .48 of a mile from the subject property. The comparables have sites that range in size from approximately 1.10 acres to 3.20 acres of land area. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 3,136 to 4,431 square feet of living area. The dwellings were built from 1978 to 1987. The comparables each have a basement ranging in size from 1,488 to 2,876 square feet, two of which are walk-outs. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 759 to 2,126 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from January 2019 to October 2020 for prices ranging from \$300,000 to \$640,000 or from \$93.37 to \$144.44 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$154,317, which would reflect a market value of \$462,997 or \$125.27 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 \$199,961. The subject's assessment reflects a market value of \$601,386 or \$162.71 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 four comparable sales that are located from 2.68 to 4.68 miles from the subject property. The comparables have sites that range in size from approximately 3.15 to 5 acres of land area. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 3,298 to 4,292 square feet of living area. The dwellings were built from 1975 to 1986. The comparables each have a basement ranging in size from 1,918 to 4,292 square feet, three of which have finished area and two of which are walk-outs. Each comparable has central air conditioning, two to six fireplaces and a garage ranging in size from 816 to 2,790 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from February 2020 to June 2021 for prices ranging from \$472,500 to \$811,500 or from \$142.36 to \$217.52 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, as one property sold twice. The Board has given less weight to the appellant's comparable sales #3 and

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<sup>2</sup> The appellant's grid analysis disclosed the appellant's comparables #3 and #4 sold on the same day, February 26, 2020, and indicated that comparable sale #3 was not advertised and comparable sale #4 was under duress.

#4 as this property sold twice on the same day for differing sale prices of \$300,000 and \$402,500, which calls into question the arms-length nature of the transactions. The Board has also given less weight to the appellant's comparables #5 and #6 as the sale dates occurred in 2019, less proximate in time to the assessment date at issue than the other sales in the record. The Board has given reduced weight to the comparables submitted by the board of review due to their distant locations from the subject being more than 2 miles away and their dissimilar one-story designs when compared to the subject's part one-story and part two-story design.

The Board finds the appellant's comparables #1 and #2 sold proximate in time to the assessment date at issue and are relatively similar to the subject in location and age. However, the Board finds the comparables differ from the subject in that they have significantly smaller site sizes and comparable #1 has a larger dwelling size with a smaller basement area that is not a walk-out, while comparable #2 has a smaller dwelling size with a smaller basement area that is not a walk-out, suggesting upward adjustments for these differences would be required to make the comparables more equivalent to the subject. Additionally, both comparables each have an inground swimming pool, not a feature of the subject, suggesting downward adjustments may be necessary. Nevertheless, these two properties sold in April and October 2020 for prices of \$442,500 and \$640,000 or for \$139.50 and \$144.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$601,386 or \$162.71 per square foot of living area, including land, which is bracketed by the two more similar comparables in the record in terms of overall market value but above the comparables on a price per square foot basis. After considering adjustments to the best comparables for differences in site size, dwelling size, basement size and other features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this record 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:

December 19, 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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