



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

APPELLANT: Michael Ryan
DOCKET NO.: 21-02325.001-R-1
PARCEL NO.: 11-08-305-017

The parties of record before the Property Tax Appeal Board are Michael Ryan, 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 **an increase** 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: \$54,191
IMPR.: \$97,543
TOTAL: \$151,734

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 frame and brick exterior construction with 2,443 square feet of living area. The dwelling was constructed in 1988. Features of the home include a walk-out basement, central air conditioning, a fireplace and a 529 square foot garage. The property has an approximately 14,961 square foot site and is located in Libertyville, Libertyville 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 have the same assessment neighborhood code as the subject and are located within .31 of a mile of the subject property. The comparables have sites that range in size from 9,977 to 21,158 square feet of land area. The comparables are improved with one-story or two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 2,692 to 3,538 square feet of living area. The

dwelling were built from 1987 to 1989. The comparables each have a basement, one of which is a walk-out. Each dwelling has central air conditioning, one to three fireplaces and a garage ranging in size from 420 to 540 square feet of building area. The comparables sold from March 2019 to October 2020 for prices ranging from \$406,000 to \$555,000 or from \$138.50 to \$169.26 per square foot of living area, including land.

The appellant disclosed on the Residential Appeal petition that the subject property is an owner occupied residence.

Based on this evidence, the appellant requested a reduced assessment of \$137,665, for an estimated market value of \$413,036 or \$169.07 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 \$146,399. The subject's assessment reflects a market value of \$440,298 or \$180.23 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. The board of review disclosed the first year of the general assessment period was 2019 and a township equalization factor of 1.0171 was applied in the 2021 tax year to all non-farm properties in Libertyville Township.

In support of its contention of the correct assessment, the board of review submitted a copy of the Final Administrative Decision issued by the Property Tax Appeal Board pertaining to the subject property for the 2019 tax year under Docket Number 19-08005.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based upon the evidence in the record lowering the subject's assessment to \$147,764. The board of review also contended the subject property received a general homestead exemption in 2021. The board of review explained that the subject's 2021 assessment should be \$151,734 after the application of the 2020 and 2021 Libertyville Township equalization factors of 1.0096 and 1.0171, respectively, as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

In further support of its contention of the correct assessment the board of review submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within .27 of a mile from the subject property. The comparables have sites that range in size from 11,120 to 17,062 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 2,867 to 3,441 square feet of living area. The dwellings were built in 1987 or 1989 with comparable #1 having a reported effective age of 2000. The comparables each have a basement, two of which are walk-outs. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 495 to 607 square feet of building area. The comparables sold from October 2020 to May 2021 for prices ranging from \$565,500 to \$725,000 or from \$181.28 to \$210.69 per square foot of living area, including land.

Based on this evidence, the board of review requested that the Property Tax Appeal Board sustain the subject's assessment.

On October 2, 2023, the Property Tax Appeal Board issued Standing Order No. 3. The Standing Order expressly articulates this Board's interpretation of Sec. 16-185 of the Property Tax Code (35 ILCS 200/16-185), commonly referred to as the "Rollover Statute."¹ Because the Standing Order was issued after this matter was filed, an email was sent to the appellant and all other parties on November 1, 2023. The email notified the parties of the issuance of the Standing Order and granted the appellant thirty (30) days to withdraw the appeal or file a brief arguing the merits of this Board's interpretation of the Rollover Statute. The appellant did not withdraw this appeal or file a brief within thirty days. Therefore, the appellant has forfeited his opportunity to present a legal argument contradicting this Board's interpretation of the Rollover Statute.

The appellant was specifically notified by staff of the Property Tax Appeal Board of the issuance of the Board's Standing Order No. 3 regarding application of Sec. 16-185 of the Property Tax Code (35 ILCS 200/16-185) and given thirty (30) days to either withdraw the appeal or file a brief in support of the appellant's argument. The appellant did not respond to the Property Tax Appeal Board by the established deadline of December 1, 2023.

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 Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board in tax year 2019 under Docket Number 19-08005.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$147,764 based on an agreement by the parties. The Property Tax Appeal Board finds the record disclosed that the Lake County quadrennial general assessment period began with the 2019 tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds this record disclosed the subject property is an owner-occupied dwelling and that the 2019 and 2021 tax years are within the same general assessment period. Furthermore,

¹ A copy of Standing Order No. 3 has been added to the record in this matter.

the decision of the Property Tax Appeal Board for the 2019 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax years 2020 and 2021 township equalization factors of 1.0096 and 1.0171, respectively, were applied in Libertyville Township, which were unrefuted by the appellant. Therefore, applying section 16-185 of the Property Tax Code results in an increased total assessment of \$151,734 reflecting a market value of \$456,343 or \$186.80 per square foot of living area, including land.

As a final point, the Board finds the best evidence of market value to be the appellant's comparables #1 and #2, along with board of review comparables #2 and #3, which sold more proximate in time to the assessment date at issue and are overall most similar to the subject in location, dwelling size, design, age and some features. These most similar comparables sold from April 2020 to April 2021 for prices ranging from \$406,000 to \$569,000 or from \$150.82 to \$197.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$440,298 or \$180.23 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board has given less weight to the appellant's comparables #3, #4 and #5, as well as board of review comparables #1 and #4, which differ from the subject in dwelling size or design, and/or their sale dates occurred less proximate in time to the lien date at issue than did the other sales in the record.

Based on this record the Board finds a reduction in the subject's assessment is not justified. Furthermore, the Board finds, as articulated in Standing Order No. 3, that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) mandates an increase in the subject's assessment.

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:

February 20, 2024



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

Michael Ryan, 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