



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

APPELLANT: Dolores Ryan
DOCKET NO.: 21-02326.001-R-1
PARCEL NO.: 11-16-207-005

The parties of record before the Property Tax Appeal Board are Dolores 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 **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: \$204,860
IMPR.: \$168,109
TOTAL: \$372,969

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 3,718 square feet of living area. The dwelling was constructed in 1973. Features of the home include a walk-out basement with finished area,¹ central air conditioning, two fireplaces and a 644 square foot attached garage. The property has an approximately 32,646 square foot waterfront² 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 are located within .70 of mile from

¹ The appellant reported the subject dwelling has finished basement area, which was not reported by the board of review nor is it reflected in the subject's property record card provided by the board of review.

² The board of review revealed the subject is a waterfront lot on Lake Minear in the Village of Libertyville, Libertyville Township, which was not refuted by the appellant.

the subject property. The comparables have sites that range in size from 9,324 to 181,648 square feet of land area. The comparables are improved a split-level dwelling and four, one-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 1,614 to 4,615 square feet of living area. The dwellings were built from 1950 to 1999 with comparable #3 having a reported effective age of 1962. Comparable #2 has a finished lower level and four comparables each have a basement. Each comparable has central air conditioning and one or two fireplaces. Four comparables each have an attached garage ranging in size from 578 to 1,218 square feet of building area and two comparables each have either a 614 or 1,200 square foot garage. Comparable #1 has a 512 square foot inground swimming pool and a pool house. The comparables sold from July 2018 to June 2021 for prices ranging from \$425,111 to \$925,000 or from \$200.43 to \$271.38 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$372,969. The subject's assessment reflects a market value of \$1,121,711 or \$301.70 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.

With respect to the appellant's evidence, the board of review argued that none of the appellant's comparables are waterfront, like the subject. The board of review also noted the differences in land values between the subject and the appellant's comparables, and argued that after adjusting for land value, the appellant's comparables #1, #4 and #5 support the subject's current assessment.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located within .19 of a mile from the subject property and two of which have the same assessment neighborhood code as the subject. The board of review reported that comparables #1 and #2 are the only recent waterfront sales on Lake Minear. The board of review's comparable #3 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 15,720 to 42,780 square feet of land area. The comparables are improved with one-story or two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,810 to 4,290 square feet of living area. The dwellings were built from 1965 to 2004 with comparables #1 and #2 having reported effective ages of 1985 and 1982, respectively. The comparables each have a basement, one of which is a walk-out. Each comparable has central air conditioning, two to four fireplaces and either an attached or a detached garage ranging in size from 663 to 1,337 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from July 2019 to September 2021 for prices ranging from \$780,136 to \$1,435,000 or from \$271.38 to \$334.50 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 eight suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board finds none of the comparables are truly similar to the subject due to significant differences in location, site size, dwelling size, design, age and/or features. The Board has given less weight to the appellant's comparables #2, #3 and #4, as well as board of review comparables #1 and #4 due to differences from the subject in dwelling size or age. Additionally, the Board finds the appellant's comparable #2 and board of review #4 have dissimilar split-level or two-story designs when compared to the subject's one-story design, and the appellant's comparables #3 and #5 have significantly larger site sizes when compared to the subject. The Board has also given less weight to the appellant's comparable #5 due to its sale date occurring 29 months prior to the assessment date at issue and is thus less likely to be indicative of the subject's market value as of January 1, 2021.

The Board finds the parties' common comparable, the appellant's comparable #1/board of review comparable #3, and board of review comparable #2 are overall more similar to the subject in dwelling size, design and age. However, the Board finds the common comparable has a smaller site size and no finished basement area, when compared to the subject, but it has an inground swimming pool and a pool house, not features of the subject, whereas board of review comparable #2 has a somewhat dated sale and no finished basement area but is most similar to the subject in site size and lakefront location. These two comparables sold in June 2021 and July 2019 for prices of \$860,000 and \$1,435,000 or for \$271.38 and \$334.50 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$1,121,711 or \$301.70 per square foot of living area, including land, which is bracketed by 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 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: October 17, 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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