



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

APPELLANT: David Rutcosky
DOCKET NO.: 21-03913.001-R-1
PARCEL NO.: 15-30-305-064

The parties of record before the Property Tax Appeal Board are David Rutcosky, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$49,221
IMPR.: \$170,983
TOTAL: \$220,204

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 Dryvit exterior construction with 3,517 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a garage containing 810 square feet of building area. The property has a 55,101 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located within 1.46 miles of the subject.¹ The comparables consist of two-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,933 to 4,125 square feet of living area. The homes

¹ The appellant submitted two comparable grids; for ease of reference the comparables have been renumbered #1 through #8.

were built from 1987 to 1995. Each dwelling has central air conditioning, one or two fireplaces, a basement with six having finished area,² and a garage ranging in size from 679 to 980 square feet of building area. Comparables #2 and #7 each have a hot tub. The parcels range in size from 41,818 to 166,399 square feet of land area. The comparables sold from January to November 2020 for prices ranging from \$487,000 to \$672,000 or from \$156.64 to \$195.02 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$191,071, for an estimated market value of \$573,270 or \$163.00 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 \$220,204. The subject's assessment reflects a market value of \$662,268 or \$188.30 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 located within .78 of a mile of the subject. Comparable #4 is the same property as appellant comparable #4. The comparables consist of two-story or part one-story and part two-story dwellings of brick or wood siding and brick exterior construction ranging in size from 3,177 to 4,125 square feet of living area.³ The dwellings were built from 1979 to 1987. Each dwelling has central air conditioning, one to three fireplaces, a basement with finished area, and a garage ranging in size from 781 to 1,089 square feet of building area. The parcels range in size from 41,820 to 84,940 square feet of land area. The comparables sold from April 2020 to November 2021 for prices ranging from \$640,000 to \$875,000 or from \$162.91 to \$237.38 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 parties submitted a total of 12 comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparables, including the common comparable, due to differences from the subject in location, dwelling size, and/or site size. The Board also gives less

² The appellant submitted a Multiple Listing Service sheet for comparable #4, which notes that this comparable has finished basement area.

³ Although the board of review described comparables #2, #3, and #5 as one-story dwellings, the grid reports that these comparables have ground floor living area of 1,489, 872, and 2,367 square feet, respectively, and above ground living area of 3,532, 3,212, and 3,177 square feet, respectively, indicating that these comparables are part two-story dwellings.

weight to board of review comparables #2 and #3 due to their older dwellings in relation to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #5, which are similar to the subject in age, location, dwelling size, site size, and features. These most similar comparables sold for prices of \$661,000 and \$875,000 or for \$208.06 and \$237.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$662,268 or \$188.30 per square foot of living area, including land, which is bracketed by the best comparable sales in this record overall, and below the best comparables on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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: June 27, 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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