



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

APPELLANT: Harley Kaplan
DOCKET NO.: 22-00293.001-R-1
PARCEL NO.: 16-07-306-015

The parties of record before the Property Tax Appeal Board are Harley Kaplan, 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: \$112,523
IMPR.: \$263,353
TOTAL: \$375,876

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 2022 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 1.75-story dwelling of brick exterior construction with 4,551 square feet of living area. The dwelling was built in 1990. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces, and an 866 square foot garage. The property has an approximately 28,460 square foot site and is located in Lake Forest, West Deerfield 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, one of which was located in the subject's assessment neighborhood. Four of these comparables have sites that range in size from 18,500 to 35,520 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 3,601 to 5,005 square feet of living area. The dwellings were built from 1978 to 1990. The

appellant reports that one comparable has a partially finished basement and four comparables each have a concrete slab foundation. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 612 to 999 square feet of building area. The comparables sold from June 2020 to July 2022 for prices ranging from \$720,000 to \$1,058,500 or from \$187.26 to \$233.26 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$320,798, which would reflect a market value of \$962,490 or \$211.49 per square foot of living area, land included, 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 \$375,876. The subject's assessment reflects a market value of \$1,127,740 or \$247.80 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

The board of review noted that only one of the appellant's comparables was located in the subject's neighborhood, "despite plenty of available sales." The board of review also commented that homes outside the neighborhood were 4 to 12 years older.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the subject's assessment neighborhood. Four of these comparables have sites that range in size from 20,100 to 22,660 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,992 to 4,116 square feet of living area. The dwellings were built from 1989 to 1993. The appellant reported that three comparables each have a partially finished basement and two comparables each have a concrete slab foundation. Each comparable has central air conditioning, two or four fireplaces, and a garage ranging in size from 682 to 780 square feet of building area. The comparables sold from April 2021 to March 2022 for prices ranging from \$1,170,500 to \$1,319,500 or from \$284.38 to \$321.59 per square foot of living area, land included. 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. The Board gives less weight to the appellant's comparable #1 which has a 2020 sale date occurring less

¹ Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

proximate in time to the subject's January 1, 2022 assessment date at issue than other sales in this record. The Board gives less weight to the appellant's comparables #3 and #4 as well as board of review comparables #1, #4, and #5 which differ from the from the subject in age or foundation type. The Board also gives less weight to the appellant's comparable #5 which appears to be an outlier with a sale price that is substantially lower than other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparable #2 as well as board of review comparables #2 and #3 which sold proximate in time to the subject's assessment date and are relatively similar to the subject in overall property characteristics. These properties sold from May 2021 to March 2022 for prices ranging from \$1,058,500 to \$1,287,000 or from \$211.49 to \$317.70 per square foot of living area, land included. The subject's assessment reflects a market value of \$1,127,740 or \$247.80 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: March 26, 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

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