



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

APPELLANT: Thomas Tropp
DOCKET NO.: 22-00296.001-R-1
PARCEL NO.: 16-05-202-159

The parties of record before the Property Tax Appeal Board are Thomas Tropp, 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: \$104,697
IMPR.: \$199,260
TOTAL: \$303,957

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 2-story dwelling of brick and wood siding exterior construction with 2,804 square feet of living area. The dwelling was built in 1985. Features of the home include a partially finished basement, central air conditioning, two fireplaces, and an attached garage with 528 square feet of building area. The property 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 located in the subject's assessment neighborhood. The appellant did not disclose site sizes for these comparables. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,208 to 3,868 square feet of living area. The homes were built from 1979 to 1985 with comparable #5 having a reported effective age of 1989. The

comparables each have a basement, three of these having finished area. Each comparable has central air conditioning, one to three fireplaces, and an attached garage ranging in size from 504 to 896 square feet of building area. Comparable #2 also features a 245 square foot detached garage. The comparables sold from February 2020 to September 2021 for prices ranging from \$715,000 to \$975,000 or from \$184.85 to \$301.67 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$235,989 which reflects a market value of \$708,038 or \$252.51 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 \$303,957. The subject's assessment reflects a market value of \$911,962 or \$325.24 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the subject's assessment neighborhood code. The board of review did not disclose site sizes for these comparables. 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 2,352 to 3,678 square feet of living area. The dwellings were built from 1984 to 1986. The comparables each have an unfinished basement. Each comparable has central air conditioning, two fireplaces, and a garage ranging in size from 462 to 858 square feet of building area. Comparable #2 also features an inground swimming pool. The comparables sold from July 2020 to July 2022 for prices ranging from \$1,030,000 to \$1,400,000 or from \$354.86 to \$437.93 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 parties submitted a total of eight comparable sales to support their respective positions. The Board gives less weight to the appellant's comparables #2 through #4 as well as board of review comparable #3 which have 2020 sale dates occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record. The Board also gives less weight to board of review comparable #2 which has an inground swimming pool, a feature the subject lacks.

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.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #1 which sold proximate in time to the subject's assessment date and are similar to the subject in location, design, age, and most features. However, the appellant's comparable #1 is a larger home than the subject and board of review comparable #1 lacks basement finish, a feature the subject lacks, suggesting appropriate adjustments for these differences would be necessary to make them more equivalent to the subject. Nevertheless, these properties sold in September 2021 and July 2022 for prices of \$905,000 and \$1,110,000 or for \$252.51 and \$354.86 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$911,962 or \$325.24 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record. Based on this evidence and after considering the appropriate adjustments to the two 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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