



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

APPELLANT: Thomas McDonald  
DOCKET NO.: 22-00314.001-R-1  
PARCEL NO.: 16-04-406-007

The parties of record before the Property Tax Appeal Board are Thomas McDonald, 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:** \$98,406  
**IMPR.:** \$112,688  
**TOTAL:** \$211,094

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-story dwelling of brick exterior construction with 2,195 square feet of living area. The dwelling was built in 1957. Features of the home include a lower level, central air conditioning, two fireplaces, and a 525 square foot attached garage. The property has an approximately 20,800 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 is located in the same assessment neighborhood code as the subject property and are within 0.52 of a mile from the subject. The comparables have sites that range in size from 21,000 to 27,400 square feet of land area. The comparables are improved with 1-story dwellings of brick or wood siding exterior construction ranging in size from 1,956 to 3,073 square feet of living area. The dwellings were

built from 1956 to 1977 with the oldest home having an effective age of 1966. Four comparables each have a basement with finished area and one comparable has a lower level. Each comparable has central air conditioning, one to three fireplaces, and an attached garage that ranges in size from 460 to 650 square feet of building area. Comparable #3 also features an additional 728 square foot detached garage and an inground swimming pool. The properties sold from July 2020 to September 2021 for prices ranging from \$365,000 to \$750,000 or from \$186.61 to \$281.57 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$181,793 which reflects a market value of \$545,434 or \$248.49 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 \$211,094. The subject's assessment reflects a market value of \$633,345 or \$288.54 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject property and are within 0.42 of a mile from the subject. The comparables have sites that range in size from 20,000 to 47,920 square feet of land area. The comparables are improved with 1-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 1,534 to 2,425 square feet of living area. The dwellings were built from 1959 to 1974. The comparables each have a lower level and three comparables have a basement with one of these having finished area. Each comparable has central air conditioning, one or two fireplaces, and an attached garage that ranges in size from 484 to 792 square feet of building area. The properties sold from April 2020 to November 2021 for prices ranging from \$567,500 to \$885,000 or from \$338.73 to \$391.13 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 comparable sales for the Board's consideration. The Board gives reduced weight to the appellant's comparable #1 which appears to be an outlier with a sale price that is significantly lower than other comparables in this record. The Board gives less weight to the appellant's comparable #2 which lacks a lower level, a feature of the subject. The Board

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<sup>1</sup> 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.

gives less weight to the appellant's comparables #3, #4, and #5 as well as board of review comparables #1, #2, and #5 due to substantial differences from the subject in age, dwelling size and/or 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. Further, the appellant's comparable #3 has an additional detached garage and inground swimming pool, both features the subject lacks.

The Board finds the evidence of market value to be board of review comparables #3 and #4 which sold proximate in time to the subject's assessment date and are similar to the subject in location, design, age, dwelling size, and some features. However, each comparable has basement area, which the subject lacks, suggesting appropriate downward adjustments would be necessary for these differences to make them more equivalent to the subject. These two properties sold in November 2021 and August 2021 for prices of \$670,000 and \$650,000 or of \$338.73 and \$359.31 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$633,345 or \$288.54 per square foot of living area, land included, which falls below the two best comparable sales in this record. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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: 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

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