



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

APPELLANT: Marc Downs
DOCKET NO.: 22-00322.001-R-1
PARCEL NO.: 15-18-103-033

The parties of record before the Property Tax Appeal Board are Marc Downs, 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: \$51,932
IMPR.: \$260,636
TOTAL: \$312,568

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 wood siding and brick exterior construction with 5,396 square feet of living area. The dwelling was built in 2001. Features of the home include a partially finished basement, central air conditioning, one fireplace, and a garage with 968 square feet of building area. The property has an approximately 27,443 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 three comparable sales located in the same assessment neighborhood code as the subject property and within 0.21 of a mile from the subject. The properties have sites that range in size from 26,572 to 28,750 square feet of land area. The comparables are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 4,953 to 5,288 square feet of living area. The homes were built from 2000 to 2006.

The comparables each have a partially finished basement, central air conditioning, one fireplace, and a garage that ranges in size from 748 to 803 square feet of building area. The comparables sold from April to July 2021 for prices ranging from \$825,000 to \$850,000 or from \$156.01 to \$171.01 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$298,045 which reflects a market value of \$894,224 or \$165.72 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 \$312,568. The subject's assessment reflects a market value of \$937,798 or \$173.80 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 four comparable sales located in the same neighborhood code as the subject property and within 0.21 of a mile from the subject. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #2 and #3, respectively. The properties have sites that range in size from 26,570 to 33,540 square feet of land area. The comparables are improved with 2-story dwellings of brick or wood siding and brick exterior construction ranging in size from 4,469 to 5,574 square feet of living area. The dwellings were built from 2000 to 2005. The comparables each have a basement with three of these having finished area.² Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 698 to 803 square feet of building area. The comparables sold from June to October 2021 for prices ranging from \$815,000 to \$975,000 or from \$165.72 to \$182.37 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 appellants contend 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 five comparable sales to support their respective positions, which includes two sales shared by both parties. The Board gives less weight to board of review comparable #4 which differs from the subject in dwelling size.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes two shared sales. These comparables are similar to the subject in location,

¹ 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.

² Board of review comparable #2, a common comparable, was reported by the appellant to have finished area.

design, age, dwelling size, and most features, except one comparable reportedly lacks basement finish, a feature of the subject, suggesting an upward adjustment would be required to make it more equivalent to the subject. Nevertheless, these properties sold from July to October 2021 for prices ranging from \$825,000 to \$975,000 or from \$156.01 to \$174.92 per square foot of living area, land included. The subject's assessment reflects a market value of \$937,798 or \$173.80 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 record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Marc Downs, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085