



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

APPELLANT: Barbara Zimmerman  
DOCKET NO.: 22-00325.001-R-1  
PARCEL NO.: 15-12-213-018

The parties of record before the Property Tax Appeal Board are Barbara Zimmerman, 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:** \$86,782  
**IMPR.:** \$273,910  
**TOTAL:** \$360,692

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 is improved with a two-story dwelling of frame construction containing 4,085 square feet of living area. The dwelling was built in 2002. Features of the home include a partial basement with 1,152 square feet of finished area,<sup>1</sup> central air conditioning, one fireplace, and an attached garage with 879 square feet of building area. The property has a 33,541 square foot site in Lake Forest, Vernon 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 improved with two-story dwellings of

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<sup>1</sup> Both parties indicated the subject property has 1,152 square feet of finished basement area, however, a copy of the subject's property record card submitted by the board of review indicates the subject has a 2,002 square foot basement finished with an 864 square foot recreation room. For purposes of this appeal the Board accepts the basement finished area as reported by the parties.

frame, brick, or brick and frame exterior construction that range in size from 4,543 to 5,552 square feet of living area. The homes were built from 2001 to 2003. Each comparable has a basement with four having finished area, central air conditioning, from 1 to 4 fireplaces and an attached garage ranging in size from 670 to 1,061 square feet of building area. These properties have sites ranging in size from 25,265 to 60,113 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .04 to .47 of a mile from the subject property. These comparables sold from June 2020 to September 2021 for prices ranging from \$1,050,000 to \$1,310,000 or from \$209.62 to \$253.00 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$321,253.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$360,692. The subject's assessment reflects a market value of \$1,082,184 or \$264.92 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales with comparable #5 being the same property as appellant's comparable #5. The comparables are improved with two-story dwellings of frame or brick construction that range in size from 4,060 to 4,585 square feet of living area. The homes were built from 1998 to 2003. Each comparable has a basement with three having finished area, central air conditioning, 1 to 6 fireplaces, and an attached garage ranging in size from 630 to 978 square feet of building area. These properties have sites ranging in size from 26,572 to 40,946 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .06 to .40 of a mile from the subject property. The sales occurred from August 2020 to March 2022 for prices ranging from \$1,099,000 to \$1,575,000 or from \$253.00 to \$361.40 per square foot of living area, including land.

### **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.

Of the nine comparable sales submitted by the parties, the Board gives less weight to the appellant's comparable sales and board of review comparable sale #5, which includes the common sale submitted by the parties, due to differences from the subject dwelling in size and the fact that two of the comparables sold in June 2020 and August 2020, respectively, not as proximate in time to the assessment date as the best comparable sales in this record. The Board finds the best evidence of market value to be board of review comparable sales #1 through #4 as

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<sup>2</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

these properties are improved with homes similar to the subject dwelling in size and features as well as selling proximate in time to the assessment date at issue. These four comparables sold from July 2021 to March 2022 for prices ranging from \$1,099,000 to \$1,575,000 or from \$268.30 to \$361.40 per square foot of living area, including land. Excluding board of review comparable sale #4 as an outlier, the price of the remaining three comparables ranges from \$1,099,000 to \$1,225,000 or from \$268.30 to \$289.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,082,184 or \$264.92 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property is correct and 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: January 16, 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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