



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

APPELLANT: Robert Haley
DOCKET NO.: 22-00328.001-R-1
PARCEL NO.: 15-26-304-020

The parties of record before the Property Tax Appeal Board are Robert Haley, 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: \$60,283
IMPR.: \$188,015
TOTAL: \$248,298

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 exterior construction with 4,978 square feet of living area. The dwelling was constructed in 1988 and has an effective age of 1991. Features of the home include a crawl space foundation, central air conditioning, one fireplace, and an attached garage containing 750 square feet of building area. The property has an approximately 42,253 square foot site and is located in Riverwoods, 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 that are located within .20 of a mile from the subject and have the same assessment neighborhood code as the subject. The properties have sites of 42,689 or 44,431 square feet of land area that are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 4,214 to 6,968 square feet of living

area. The homes were built in 1987 or 2005. The appellant reported that each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 828 to 1,008 square feet of building area. Comparable #1 has an inground swimming pool and hot tubs. The comparables sold from October 2019 to February 2021 for prices ranging from \$575,000 to \$750,000 or from \$107.63 to \$136.45 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced assessment of \$188,415, for an estimated market value of \$565,302 or \$113.56 per square foot of living area, including land, 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 \$248,298. The subject's assessment reflects a market value of \$744,968 or \$149.65 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

The board of review submitted a copy of the MLS datasheet for appellant's comparable sale #2 noting "Appellant sale #2 – compulsory sale (short sale) sold in 'as-is' condition."

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located within .83 of a mile from the subject. Three comparables have the same assessment neighborhood code as the subject. The properties have sites that range in size from 40,950 to 82,370 square feet of land area that are improved with 2-story or part 1-story and part 2-story² dwellings of wood siding or brick and wood siding exterior construction ranging in size from 3,995 to 5,285 square feet of living area. The dwellings were built from 1952 to 1988, with comparables #1, #3 and #4 having effective ages of 1989, 1965 and 1986, respectively. Each dwelling has a crawl space foundation, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 688 to 1,887 square feet of building area. Comparable #3 has an additional 720 square foot detached garage. Comparable #2 has a hot tub. The comparables sold from May 2020 to November 2022 for prices ranging from \$605,500 to \$874,900 or from \$150.21 to \$212.77 per square foot of living area, including land. 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

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 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 Although the board of review describes comparable #3 as a one-story dwelling, the grid reports ground floor square footage that is less than the total above ground square footage, suggesting that this comparable is a part two-story dwelling.

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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1 and #2 along with the board of review comparable sale #3 due to differences from the subject in dwelling size, age, and/or presence of an additional garage or an inground swimming pool, which the subject lacks. Additionally, the Board gave less weight to the appellant's October 2019 sale of comparable #3 and board of review's May 2020 sale of comparable #4 which sold less proximate to the January 1, 2021 assessment date at issue than the other sales in the record.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2, which are relatively similar to the subject in location, lot size, age, foundation type and most features. Board of review comparable sale #2 requires varying adjustments for differences to make it more equivalent to the subject, including but not limited to its smaller dwelling size and presence of a hot tub, not a feature of the subject. Both of these comparables sold in November 2022 and October 2020 for prices of \$874,900 and \$605,500 or for \$165.54 and \$150.21 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$744,968 or \$149.65 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on an overall market value basis and slightly below on a per-square-foot basis. Based on the record and after considering adjustments to the comparables for the 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

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