



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

APPELLANT: Lester Rebbeck
DOCKET NO.: 22-00346.001-R-1
PARCEL NO.: 13-36-404-005

The parties of record before the Property Tax Appeal Board are Lester Rebbeck, 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: \$35,193
IMPR.: \$186,054
TOTAL: \$221,247

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 frame exterior construction with 2,805 square feet of living area. The dwelling was constructed in 2017. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 640 square foot garage. The property has a 7,747 square foot site and is located in Barrington, Cuba 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 within 0.20 of a mile from the subject. The comparables have sites that range in size from 6,970 to 18,499 square feet of land area and are improved with 2-story dwellings of frame exterior construction that range in size from 1,908 to 2,777 square feet of living area. The dwellings were built from 1900 to 1964 with effective ages that range from 1920 to 1964. Each comparable has a basement with two having

finished area, central air conditioning, and a garage ranging in size from 320 to 885 square feet of building area. Three comparables each have one or two fireplaces. Comparable #1 has an inground swimming pool. The properties sold from October 2020 to March 2022 for prices ranging from \$372,000 to \$587,500 or from \$194.97 to \$224.99 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$203,782 which reflects a market value of \$611,407 or \$217.97 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 \$221,247. The subject's assessment reflects a market value of \$663,807 or \$236.65 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In the grid analysis, the board of review noted the "Appellant comps up to 897sf difference AGLA and all greater than 53 years eff age of subject" relative to the subject property.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.38 of a mile from the subject. The comparables have sites that range in size from 10,233 to 15,376 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame or frame with brick exterior construction that range in size from 2,560 to 3,366 square feet of living area. The homes were built from 2006 to 2017. The comparables each have a basement, with one comparable being a lookout and two comparables having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 743 square feet of building area. The properties sold from January 2019 to May 2022 for prices ranging from \$675,000 to \$925,000 or from \$252.53 to \$361.33 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables along with the board of review comparable #1 due to differences from the subject in dwelling sizes, significantly older ages/effective ages and/or remote sale dates occurring from January 2019 to November 2020, which is less proximate in time to the January 1, 2022 assessment date at issue than the other comparables in

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 record. Moreover, appellant comparable #1 has an inground swimming pool that is not a feature of the subject property.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #3 which sold more proximate in time to the assessment date at issue. These comparables are overall more similar to the subject in age and dwelling size, but have varying degrees of similarities in other features.. Furthermore, the board of review comparable #3 lacks basement finish, unlike the subject's finished basement area, suggesting an upward adjustment for this feature is appropriate to make it more equivalent to the subject property. These two comparables sold in May and April of 2022 for prices of \$925,000 and \$675,000 or for \$361.33 and \$255.59 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$663,807 or \$236.65 per square foot of living area, including land, which falls below the two best comparable sales in this record. Based on the record and after considering adjustments to the two best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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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