



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

APPELLANT: Todd Payne
DOCKET NO.: 22-00360.001-R-1
PARCEL NO.: 16-36-110-006

The parties of record before the Property Tax Appeal Board are Todd Payne, 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: \$55,463
IMPR.: \$104,522
TOTAL: \$159,985

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 brick exterior construction with 1,725 square feet of living area. The dwelling was constructed in 1929 with an effective age of 1984. Features of the home include a basement with finished area, central air conditioning and a garage with 216 square feet of building area. The property has a 5,200 square foot site and is located in Highland Park, Moraine 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 that have the same assessment neighborhood code as the subject that are located within 0.34 of a mile from the subject property. The comparables have sites ranging in size from 5,200 to 6,530 square feet of land area that are improved with 1.5-story or 2-story dwellings of brick, vinyl siding or wood siding exterior construction ranging in size from 1,192 to 2,565 square feet of living area. The dwellings were

built from 1924 to 1928 with comparables #1, #3 and #5 having reported effective ages of 1957, 1962 and 1928, respectively. Four comparables each have a basement with finished area, and one comparable has a crawl space foundation. Three comparables each have central air conditioning, four comparables each have one fireplace, and each comparable has a garage ranging in size from 234 to 504 square feet of building area. The properties sold from March 2020 to May 2022 ranging from \$255,000 to \$685,000 or from \$213.93 to \$269.68 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$136,583 which reflects a market value of \$409,790 or \$237.56 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 \$159,985. The subject's assessment reflects a market value of \$480,003 or \$278.26 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹ The board of review critiqued the appellant's comparable #1 on location, comparable #2 on ownership and comparable #4 reporting it sold as a "Special Warranty Deed/Bank REO sale" that was an unequal sale.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within 0.43 of a mile from the subject property. The comparables have sites ranging in size from 5,200 to 12,180 square feet of land area that are improved with 1.5-story or 2-story dwellings of brick, wood siding, brick and stucco, or brick and wood siding exterior construction ranging in size from 1,554 to 1,878 square feet of living area. The dwellings were built from 1927 to 1941 with comparables #2, #3 and #5 having reported effective ages of 1963, 1964 and 1970, respectively. Each comparable has a basement, with three having finished area, and one or two fireplaces. Four comparable each have central air conditioning and a garage ranging in size from 200 to 400 square feet of building area. The properties sold from April 2021 to July 2022 for prices ranging from \$525,000 to \$665,000 or from \$279.55 to \$414.07 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.

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 parties submitted a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #1 and #4 which differ from the subject in dwelling size; lack of central air conditioning, a basement or basement finish; and/or sold less proximate to the January 1, 2022 assessment date at issue.

The Board finds the best evidence of market value to be the board of review comparable sales #2, #3 and #5 which sold proximate in time to the subject's assessment date and are overall more similar to the subject in location, age, dwelling size, foundation type, and/or most features. These three properties sold from April to October 2021 for prices ranging from \$525,000 to \$625,000 or from \$279.55 to \$390.14 per square foot of living area, land included. The subject's assessment reflects a market value of \$480,003 or \$278.26 per square foot of living area, land included, which falls below the range established by best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: 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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