



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

APPELLANT: Benjamin DeHayes
DOCKET NO.: 22-00366.001-R-2
PARCEL NO.: 16-36-212-008

The parties of record before the Property Tax Appeal Board are Benjamin DeHayes, 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: \$168,373
IMPR.: \$491,158
TOTAL: \$659,531

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 stone and stucco exterior construction with 6,890 square feet of living area. The dwelling was built in 2005. Features of the home include a partially finished basement, central air conditioning, two fireplaces, a garage with 858 square feet of building area, and a 408 square foot inground swimming pool. The property has a site with approximately 30,460 square feet of land area 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 three comparable sales located in the same assessment neighborhood code as the subject property and within 0.68 of a mile from the subject. The comparables have sites that range in size from 33,630 to 42,270 square feet of land area. The comparables are reported to be improved with 2-story dwellings of brick exterior construction

ranging in size from 6,229 to 7,745 square feet of living area. The homes were built from 1991 to 2000 with comparable #2 having an effective age of 2013. Each comparable has a partially finished basement, central air conditioning, one or three fireplaces, and a garage that ranges in size from 888 to 1,205 square feet of building area. The properties sold from April 2020 to December 2021 for prices ranging from \$1,200,000 to \$1,825,000 or from \$168.87 to \$235.64 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$490,335 which reflects a market value of \$1,471,152 or \$213.52 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 \$659,531. The subject's assessment reflects a market value of \$1,978,791 or \$287.20 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as the subject property and within 0.64 of a mile from the subject. The comparables have sites that range in size from 22,820 to 57,970 square feet of land area. The comparables are improved with 2-story or 2.5-story dwellings of brick or wood siding exterior construction ranging in size from 5,957 to 7,182 square feet of living area. The dwellings were built from 2002 to 2005. Each comparable has a partially finished basement, central air conditioning, one or six fireplaces, and a garage that ranges in size from 771 to 1,190 square feet of building area. The properties sold from December 2020 to April 2022 for prices ranging from \$1,714,500 to \$3,000,000 or from \$287.81 to \$417.71 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 six comparable sales to support their respective positions, none of which feature an inground swimming pool like the subject. The Board gives less weight to the appellant's comparable #2 and board of review comparable #3 which have 2020 sale dates occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record. The Board also gives less weight to the appellant's comparable #3 and board of review comparable #2 which differ from the subject in age or has a 2.5-story design in contrast to the subject's 2-story design.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparable #1 which sold proximate in time to the subject's assessment date and are overall more similar to the subject in location, design, age, dwelling size, and most features.

These two properties sold in December 2021 and April 2022 for prices of \$1,330,000 and \$2,800,000 or of \$213.52 and \$416.17 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$1,978,791 or \$287.20 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record. Based on this record and after considering appropriate adjustments to the two 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: 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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