



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

APPELLANT: Kevin Callahan
DOCKET NO.: 22-00371.001-R-1
PARCEL NO.: 16-03-107-020

The parties of record before the Property Tax Appeal Board are Kevin Callahan, 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: \$224,761
IMPR.: \$191,864
TOTAL: \$416,625

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 part 1-story and part 2-story¹ dwelling of brick exterior construction with 3,255 square feet of above ground living area. The dwelling was constructed in 1987. Features of the home include an 1,870 square foot basement with partially finished area, central air conditioning, two fireplaces, and an 840 square foot attached garage. The property has an approximately 44,020 square foot site and is located in Lake Forest, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted two grid analyses of ten comparable sales that are located within .36 of a mile from the subject. For clarity purposes, the grid analysis containing five, one-story

¹ The parties differ regarding the subject's story height. The Board finds the best description of the story height is found in the subject's property record card which contained a schematic diagram of the dwelling.

dwellings have been renumbered by the Board as comparables #6 through #10. The comparables are described as 1-story, 1.75-story or 2-story dwellings ranging in size from 2,746 to 4,660 square feet of living area. The homes were built from 1942 to 2007 with six comparables having effective ages ranging from 1954 to 1998. Nine comparables each have from an 833 to a 4,660 square foot basement with partially finished area, and one comparable has a crawl space foundation. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 396 to 822 square feet of building area. Comparables #3, #7 and #10 each have an inground swimming pool. The comparables have sites ranging in size from 11,440 to 73,530 square feet of land area. These properties sold from April 2020 to July 2022 for prices ranging from \$690,000 to \$1,650,000 or from \$148.07 to \$389.65 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$342,359, which would reflect a market value of \$1,027,180 or \$315.57 per square foot of living area, including land, when using 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 \$432,093. The subject's assessment reflects a market value of \$1,296,409 or \$398.28 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that are located within .55 of a mile from the subject. The comparables are described as 1.5-story or 2-story dwellings ranging in size from 3,148 to 3,930 square feet of living area. The homes were built from 1972 to 1978 with two comparables having effective ages of 1992. Each comparable has from a 1,794 to a 2,848 square foot basement with partially finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 650 to 900 square feet of building area. The comparables have sites ranging in size from 42,940 to 50,930 square feet of land area. These properties sold in June or September 2021 for prices ranging from \$1,185,000 to \$1,500,000 or from \$373.58 to \$381.68 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 or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence supports a reduction in the subject's assessment.

The parties submitted a total of thirteen comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences from the subject in lot size, age/effective age, dwelling size, design, foundation type, and/or presence of an inground

² 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.

swimming pool, which is not a feature of the subject. Moreover, the appellant's comparables #3, #4, #5, #8, #9 and #10 also sold in 2020, which is less proximate in time to the January 1, 2022 assessment date at issue, than the other comparables in the record. The Board also gives less weight to the board of review comparable #1 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value in the record to be the board of review comparables #2 and #3 which sold more proximate in time to the subject's assessment date at issue and are overall more similar to the subject in lot size, dwelling size, age, foundation, and other features. These comparables sold in June or September of 2021 for prices of \$1,185,000 and \$1,250,000 or for \$376.43 and \$373.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,296,409 or \$398.28 per square foot of living area, including land, which falls above the two most similar comparable sales in this record. After considering adjustments to the two most similar comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive. Based on this evidence the Board finds a reduction in the subject's 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: March 26, 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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