



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

APPELLANT: Carl Ruzicka
DOCKET NO.: 23-01711.001-R-1
PARCEL NO.: 16-36-308-041

The parties of record before the Property Tax Appeal Board are Carl Ruzicka, the appellant, by attorney Kyle Gordon Kamego of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$67,064
IMPR.: \$84,465
TOTAL: \$151,529

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 2023 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 one-story dwelling of brick exterior construction with 1,272 square feet of living area.¹ The dwelling was constructed in 1951, is approximately 72 years old and has a reported effective age of 1987. Features of the home include a basement with finished area, two fireplaces and a 264 square foot garage. The property has an approximately 12,651 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 three comparable properties that have the same assessment neighborhood code as the subject and are located within .51 of a mile from the subject property.

¹ The Board finds the best description of the subject is found in the subject's property record card provided by the board of review. The property record card revealed the subject dwelling has an effective age of 1987 and 864 square feet of basement finish, which was not refuted by the appellant.

The comparables have sites that range in size from 9,520 to 20,380 square feet of land area. The comparables are improved with one-story dwellings ranging in size from 1,408 to 2,426 square feet of living area. The dwellings were built from 1949 to 1963 and have effective ages ranging from 1979 to 1987. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 720 square feet of building area. The comparables sold from February to August 2022 for prices ranging from \$399,000 to \$685,000 or from \$263.81 to \$321.75 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$122,810, which would reflect a market value of \$368,467 or \$289.68 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 \$151,529. The subject's assessment reflects a market value of \$454,632 or \$357.42 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 properties that have the same assessment neighborhood code as the subject and are located from approximately .61 of a mile to 1.03 miles from the subject property. The comparables have sites with either 5,200 or 24,029 square feet of land area. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,158 to 1,594 square feet of living area. The dwellings are from 56 to 85 years old. Two comparables each have a basement with finished area. Each comparable has central air conditioning, two comparables each have a fireplace and each comparable has a garage ranging in size from 264 to 624 square feet of building area. The comparables sold from June 2021 to May 2022 for prices ranging from \$425,000 to \$750,000 or from \$364.61 to \$470.51 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3 due to their considerably larger dwelling sizes when compared to the subject. The Board has given reduced weight to board of review

² 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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

comparable #1, which appears to be an outlier due to its substantially higher sale price of \$750,000 or \$470.51 per square foot of living area, including land when compared to the other sales in the record. The Board has also given reduced weight to board of review comparable #2 which sold 18 months prior to the January 1, 2023 assessment date.

The Board finds the appellant's comparable #2 and board of review comparable #3 sold more proximate in time to the lien date at issue and are similar to the subject in location and dwelling size. However, the Board finds both comparables have smaller site sizes and the appellant's comparable #2 lacks basement finish, when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Conversely, both comparables have central air conditioning, unlike the subject, suggesting downward adjustments would be necessary for this feature. Nevertheless, these two comparables sold in July 2022 and December 2021 for prices of \$399,000 and \$425,000 or for \$283.38 and \$367.01 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$454,632 or \$357.42 per square foot of living area, including land, which is greater than the two best comparable sales in terms of overall value but bracketed by these two comparables on a price per square foot basis. The subject's higher overall market value appears to be logical given its superior site size and considering adjustments to the best comparables for differences from the subject in other features. Therefore, based on this record 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:

November 19, 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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