FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Beverly Raudabaugh
DOCKET NO.: 23-01920.001-R-1
PARCEL NO.: 16-08-202-014

The parties of record before the Property Tax Appeal Board are Beverly Raudabaugh, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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:	$136,779
IMPR.:	$269,690
TOTAL:	$406,469

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 2-story dwelling of wood siding exterior construction with 4,847 square feet of living area. The dwelling was built in 1995 and is approximately 28 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces on one stack, and a garage with 805 square feet of building area. The property has an approximately 56,192 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located in the subject's assessment neighborhood and within 0.92 of a mile from the subject. The comparables are improved with 2-story dwellings ranging in size from 4,643 to 5,065 square feet of living area. The homes are from 23 to 35 years old. The appellant reports comparables #1, #2, #3, #8, and #9 each have a basement and comparables #1, #4, and #9 have 1,200, 1,027,[1] 632, and 1,982 square feet of finished area, respectively, despite the appellant's grid reporting that comparable #4 has "0" square feet of basement area. Each dwelling has central air conditioning, one fireplace, and a garage that ranges in size from 768 to 964 square feet of building area. The comparables have improvement assessments ranging from $185,416 to $350,621 or from $39.22 to $69.22 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $199,503 or $41.16 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $406,469. The subject property has an improvement assessment of $269,690 or $55.64 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the subject's assessment neighborhood and within 0.92 of a mile from the subject. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,010 to 5,173 square feet of living area. The homes are from 22 to 34 years old. Each home has a basement with finished area, central air conditioning, from one to four fireplaces, and a garage that ranges in size from 800 to 990 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from $255,595 to $275,007 or from $52.26 to $68.57 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Admin. Code §1910.65(b). 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 twelve suggested equity comparables, including one shared comparable, to support their respective positions. The Board gives less weight to the appellant's comparables #3 through #8 which lack basement finish and/or a basement foundation, both features of the subject. The Board gives less weight to the appellant's comparable #9 which has an improvement assessment that is substantially larger than the other comparables in this record, thus making this comparable an outlier. The Board also gives less weight to board of review comparables #1 and #2 which differ from the subject in dwelling size and/or has an inground swimming pool, a feature the subject lacks.

[1] The board of review's grid disclosed that the appellant's comparable #2, a common comparable, has 1,027 square feet of finished area which was not disclosed by the appellant and was unrefuted in rebuttal by the appellant.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and # 2 as well as board of review comparables #3 and #4, which includes the common comparable. These three comparables are overall more similar to the subject in location, age, dwelling size, basement finish, and other features. The best comparables have improvement assessments ranging from $270,337 to $278,701 or from $52.26 to $57.80 per square foot of living area. The subject's improvement assessment of $269,690 or $55.64 per square foot of living area falls below the range established by the best comparables in this record on an overall basis and within on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

C E R T I F I C A T I O N

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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