



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

APPELLANT: Susan Simms
DOCKET NO.: 21-02197.001-R-1
PARCEL NO.: 12-33-408-005

The parties of record before the Property Tax Appeal Board are Susan Simms, 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: \$114,009
IMPR.: \$150,408
TOTAL: \$264,417

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 2021 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 stucco exterior construction with 2,948 square feet of living area. The dwelling was constructed in 1905. Features of the home include a basement, central air conditioning, a fireplace, and an attic with finished area. The property has a 14,790 square foot site and is located in Lake Forest, Shields 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 located within 0.31 of a mile from the subject. The parcels range in size from 4,710 to 13,270 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 2,094 to 3,003 square feet of living area. The homes were built from 1913 to 1933 with comparables #2 and #3 having effective ages of 1941 and 1948, respectively. Each home has a basement, three of which have finished area, one or two

fireplaces, and a garage ranging in size from 396 to 590 square feet of building area. Four homes each have central air conditioning. The comparables sold from February to October 2020 for prices ranging from \$505,000 to \$795,000 or from \$ 211.32 to \$264.74 per square foot of living area, including land.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence. The Board takes judicial notice that this property was the subject matter of an appeal before the Board for the 2019 tax year under Docket Number 19-01004.001-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to \$261,000 based on the evidence submitted by the parties.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$232,260, which would reflect a market value of \$696,850 or \$236.38 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$264,417. The subject's assessment reflects a market value of \$795,239 or \$269.76 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2021 an equalization factor of 0.9945 was applied to non-farm properties in Shields Township.

The board of review submitted a copy of the subject's property record card, disclosing the subject had an assessment of \$265,880 prior to equalization for the 2021 tax year, indicating an equalization factor of 1.0187 was applied in Shields Township in 2020 ($\$265,880 / \$261,000 = 1.0187$).

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.12 of a mile to 1.11 miles from the subject. Comparable #5 is the same property as the appellant's comparable #3. The parcels range in size from 9,330 to 25,120 square feet of land area and are improved with 2-story homes of wood siding or stucco exterior construction ranging in size from 2,484 to 3,003 square feet of living area. The dwellings were built from 1900 to 1929 with comparables #2 and #5 having effective ages of 1939 and 1948, respectively. Each home has a basement, four of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 346 to 690 square feet of building area. Three homes each have an attic with finished area. The comparables sold from July 2020 to June 2021 for prices ranging from \$795,000 to \$1,125,000 or from \$264.74 to \$387.00 per square foot of living area, including land.

The board of review submitted a brief contending that four of the appellant's comparables differ from the subject in dwelling size. The board of review presented a listing sheet for the parties' common comparable, describing a listing period of one day, which the board of review asserted makes the arm's length nature of this sale questionable. 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2019 tax year under Docket No. 19-01004.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$261,000. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2021 tax years are within the same general assessment period, an equalization factor of 1.0187 was applied in Shields Township in 2020, and an equalization factor of 0.9945 was applied in Shields Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$264,418 ($\$261,000 \times 1.0187 \times 0.9945$), which is just above the 2021 assessment of the subject property of \$264,417.¹ Based on the foregoing, and given the board of review's request that the subject's assessment of \$264,417 be sustained, the Board finds a reduction in the subject's assessment is not warranted.

¹ The Board notes this difference of \$1 may be due to rounding.

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:

September 19, 2023



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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