



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

APPELLANT: Samuel Long
DOCKET NO.: 21-02198.001-R-1
PARCEL NO.: 12-33-407-013

The parties of record before the Property Tax Appeal Board are Samuel Long, 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: \$90,255
IMPR.: \$137,027
TOTAL: \$227,282

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 2,552 square feet of living area. The dwelling was constructed in 1925 and has an effective age of 1967. Features of the home include a basement, central air conditioning, a fireplace, and a 594 square foot garage. The property has an approximately 10,350 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 0.24 of a mile from the subject. The parcels range in size from 4,710 to 17,610 square feet of land area and are improved with 1.5-story or 2-story homes of stucco, wood siding, or brick and wood siding exterior construction. The homes range in size from 1,910 to 3,736 square feet of living area and were built from 1913 to 1929 with comparables #3, #4, and #5 having effective ages of 1931,

1948, and 1955, 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 2020 to May 2021 for prices ranging from \$499,000 to \$805,000 or from \$215.47 to \$264.74 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$227,282. The subject's assessment reflects a market value of \$683,555 or \$267.85 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.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.10 of a mile to 1.69 miles from the subject. The parcels range in size from 8,750 to 11,810 square feet of land area and are improved with 1.5-story, 1.75-story, or 2-story homes of brick, wood siding, or wood/asphalt shingle exterior construction. The homes range in size from 2,186 to 2,496 square feet of living area and were built from 1922 to 1945 with effective ages ranging from 1929 to 1971. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 414 to 550 square feet of building area. Four homes each have one or two fireplaces. Comparable #4 has finished attic area. The comparables sold from July 2020 to July 2021 for prices ranging from \$590,000 to \$1,025,000 or from \$236.38 to \$423.55 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's comparables differ from the subject in dwelling size, effective age, and/or location in a different neighborhood. The board of review asserted three of its comparables are within the subject's neighborhood and are more similar to the subject in dwelling size. The board of review argued the subject is one of the few homes in the neighborhood that lack finished basement area. The board of review presented a listing sheet for its comparable #5 disclosing updates to this property. Based on this evidence the board of review requested the subject's assessment be sustained.

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 record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 through #5, due to substantial differences from the subject in dwelling size, and the board of review's comparables #1 and #3, which are located more than one mile from the subject. The Board also gives less weight to the appellant's

comparable #1, which has a substantially smaller lot than the subject and lacks central air conditioning that is a feature of the subject.

The Board finds the best evidence of market value to be the board of review's comparables #2, #4, and #5, which are more similar to the subject in dwelling size, location, site size, and some features, although two of these comparables have older effective ages than the subject and have finished basement or attic area that is not a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$590,000 to \$829,300 or from \$236.38 to \$333.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$683,555 or \$267.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

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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