



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

APPELLANT: Roger Medema
DOCKET NO.: 21-02201.001-R-3
PARCEL NO.: 12-28-410-002

The parties of record before the Property Tax Appeal Board are Roger Medema, 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: \$396,088
IMPR.: \$672,157
TOTAL: \$1,068,245

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 brick exterior construction with 6,678 square feet of living area. The dwelling was constructed in 1905. Features of the home include a basement with finished area,¹ central air conditioning, four fireplaces, an attic with finished area, and a 638 square foot garage. The property has a 70,040 square foot or 1.6079 acre, site and is located in Lake Forest, Shields Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 21, 2021 for a price of \$1,190,000. The appellant completed Section IV – Recent Sale Data of the appeal petition asserting Barberry Development, LLC was the seller, the sale was not between related parties,

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card submitted by the board of review and were not refuted by the appellant in written rebuttal.

the property was sold through a realtor, the property was listed for sale through the Multiple Listing Service for 313 days, and the sale was not due to foreclosure or by contract for deed. In support of the transaction, the appellant submitted a copy of the settlement statement describing a price of \$1,190,000 but did not disclose the payment of any realtor's commission. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,068,245. The subject's assessment reflects a market value of \$3,212,767 or \$481.10 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 within 0.60 of a mile from the subject. The parcels range in size from 40,210 to 130,240 square feet of land area and are improved with 1.75-story, 2-story, or 2.5-story homes of brick, stucco, wood siding, or wood siding and brick exterior construction. The homes range in size from 5,802 to 7,295 square feet of living area and were built from 1912 to 1933 with comparable #4 having an effective age of 1946. Each home has a basement, two of which have finished area, central air conditioning, three to nine fireplaces, and one or two garages ranging in size from 275 to 925 square feet of building area. Comparable #5 has a greenhouse. The comparables sold from May 2019 to October 2021 for prices ranging from \$1,740,000 to \$3,900,000 or from \$299.90 to \$582.15 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the seller, Barberry Development, LLC, is owned by the buyers, Roger and Linda Medema. The township assessor's office presented an entity search printout from the Illinois Secretary of State's office identifying Roger and Linda Medema as the managers of the LLC and a recorded mortgage dated August 15, 2006 for the subject property identifying Roger and Linda Medema as the members of the LLC. The township assessor's office further contended that the subject was last listed for sale in February, 2021 and noted that the settlement statement shows no payment of a realtor's commission. 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 appellant presented evidence of a 2021 sale of the subject property and the board of review presented five comparable sales in support of their respective positions before the Board. The Board gave little weight to the 2021 sale of the subject, which did not have the elements of an

arm's length transaction as it was sold between related parties. Although the appellant asserted the parties to the sale were not related in the appeal petition, the board of review presented evidence demonstrating the buyers are the members and managers of the seller limited liability company, which was not refuted by the appellant in written rebuttal.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1, #4, and #5, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, location, and some features but have varying degrees of similarity in site size and age/effective age. The Board gave less weight to the board of review's comparables #2 and #3, which sold less proximate in time to the assessment date than the other comparables and/or differ substantially from the subject in dwelling size and garage count.

The best comparables sold for prices ranging from \$2,500,000 to \$3,900,000 or from \$374.14 to \$582.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$3,212,767 or \$481.10 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 record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Roger Medema, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085