



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

APPELLANT: Michael Rylko  
DOCKET NO.: 13-01124.001-R-1  
PARCEL NO.: 10-22-312-004

The parties of record before the Property Tax Appeal Board are Michael Rylko, 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, 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:** \$ 30,019  
**IMPR.:** \$ 118,673  
**TOTAL:** \$ 148,692

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 2013 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 frame dwelling with 3,103 square feet of living area that was built in 2008. Features include an unfinished English basement, central air conditioning, a fireplace and a 642 square foot attached garage.

The subject property has an 11,626 square foot site. The subject property is located in Freemont Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis to the appeal. In support of this argument, the appellant submitted an appraisal of the subject property estimating a market value of \$415,000 as of January 1, 2013. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value. The appraiser identified three suggested comparable sales that had varying degrees of similarity when compared to the subject. The comparables were located in close proximity to the subject. The comparables sold from May 2012 to October 2012 for prices ranging from \$390,000 to \$400,000 or from \$137.76 to \$147.45 per square foot of living area including land. After adjusting the comparables for differences to the subject, the appraiser concluded the subject property had a market value of \$415,000 or \$133.74 per square foot of living area including land. The appraiser indicated most ranch homes within the subject's development do not have basements. The appraiser claimed homes with basements are smaller. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$148,692 was disclosed. The subject's assessment reflects an estimated market value of \$447,329 or \$144.16 per square foot of living area including land when applying Lake County's 2013 three-year average median level of assessment of 33.24%. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review argued the comparables used by the appellant's appraisal do not have basements and therefore do not represent a reasonable estimate of market value.

In support of the subject's assessment, the board of review submitted four suggested comparable sales located in close proximity to the subject. The comparables had varying degrees of similarity to the subject in design, age, size and features. They sold from November 2012 to December 2013 for prices ranging from \$390,000 to \$515,000 or from \$147.06 to \$164.96 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.

The Board finds the best evidence of market value contained in this record are the comparables submitted by the board of review. These comparables are located in close proximity to the subject and were similar to the subject in age, size, design and most features. They sold from November 2012 to December 2013 for prices ranging from \$390,000 to \$515,000 or from \$147.06 to \$164.96 per square foot of living area including land. Comparable #3 was most similar to the subject in land area, exterior construction, age, dwelling size and features. It sold for \$515,000 or \$164.96 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$447,329 or \$144.16 per square foot of living area including land, which is supported by the most similar comparable sales contained in the record.

The Board gave less weight to the appraisal submitted by the appellant. None of the comparables had basements, inferior to the subject's English basement. The appraiser also claimed there was a lack of similar sized homes that had basements within the subject's development. However, this conclusion was clearly erroneous based on the comparable sales with finished and unfinished basements that were submitted by the board of review. Finally, the Board finds the location, condition and basement adjustment amounts applied to the comparables are suspect and not supported by any credible evidence in the record. These factors undermine the credibility of the value conclusion as determined by the appellant's appraiser.

In conclusion, the Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence. Therefore, no reduction in the subject's assessment is warranted.

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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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 20, 2015

*A. Proctor*

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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 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 the subsequent year 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.

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.