



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

APPELLANT: Donald Kulla
DOCKET NO.: 13-01129.001-R-1
PARCEL NO.: 10-24-109-003

The parties of record before the Property Tax Appeal Board are Donald Kulla, 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: \$ 40,532
IMPR.: \$ 61,931
TOTAL: \$ 102,463

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 two-story frame dwelling with 2,439 square feet of living area that was built in 1967. Features include a partial finished walkout basement, central air conditioning and a 484 square foot attached garage. The

subject property has a 18,600 square foot lakefront 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 of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property estimating a market value of \$275,000 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. One comparable is located in close proximity to the subject while two comparables are located 1.91 and 1.99 miles from the subject. The comparables sold from August 2011 to June 2012 for prices ranging from \$241,800 to \$310,000 or from \$109.23 to \$141.43 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 \$275,000 or \$112.75 per square foot of living area including land. 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 \$102,463 was disclosed. The subject's assessment reflects an estimated market value of \$308,252 or \$126.39 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 appraisal comparables #1 and #3 are located on a different lake than the subject. Additionally, the board of review questioned the condition adjustment amount applied to comparable #2, noting the subject has newer kitchen appliances, solid surface countertops and floor coverings.

In support of the subject's assessment, the board of review submitted three suggested comparable sales located in close proximity within the subject's subdivision. Two comparable were located along the subject's street. One comparable was used by the appellant's appraiser. The comparables had varying degrees of similarity when compared to the subject. They sold from June 2012 to September 2013 for prices ranging from \$297,000 to \$385,000 or from \$126.94 to \$165.17 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 is comparables #2 and #3 submitted by the board of review. These comparables are located in close proximity and were had varying degrees similarity to the subject in land area, design, dwelling size, age, and features. These comparables sold in June and September of 2013 each for \$385,000 or \$126.94 and \$165.17 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$308,252 or \$126.39 per square foot of living area including land, which is less than the most similar comparable sales contained in the record. Therefore, no reduction in the subject's assessment is justified.

The Board gave less weight to the appraisal submitted by the appellant. Comparables #1 and #3 are not located in close proximity to the subject and have one-half the land area as the subject. Comparable #2, which was also used by the board of review, is a dissimilar one-story dwelling, unlike the subject's two-story design. Comparable #3 is considerably smaller in dwelling size when compared to the subject. Finally, the Board finds the large condition adjustment amount applied to comparables #2 and #3 are suspect and are not supported by any objective market value evidence in the record. All of 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.

Chairman



Member



Member



Acting Member



Member



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



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.