



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

APPELLANT: Darryl Schlin  
DOCKET NO.: 13-03819.001-R-1  
PARCEL NO.: 15-07-301-025

The parties of record before the Property Tax Appeal Board are Darryl Schlin, 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:** \$51,655  
**IMPR.:** \$254,696  
**TOTAL:** \$306,351

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 is improved with a two-story single family dwelling of brick construction with 5,395 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full basement that is partially finished, central air conditioning, four fireplaces, a four-car attached garage with 1,344 square feet of building area and an indoor swimming pool/spa. The property has a 58,806 square foot site that backs to a pond and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$870,000 as of January 1, 2013. The appraisal was prepared by Steven L. Smith, a Certified Residential Real Estate Appraiser. The appraiser developed the sales comparison approach to value using three comparable sales improved with two-story dwellings that ranged in size from 4,020 to

5,712 square feet of living area. The dwellings range in age from 11 to 19 years old. Each has a full basement with two being finished, central air conditioning, two or three fireplaces and either a two-car or a three-car garage. The sales occurred from March 2012 to December 2012 for prices ranging from \$620,000 to \$885,000 or from \$108.54 to \$171.64 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$771,000 to \$887,500. Based on this evidence the appellant requested the subject's assessment be reduced to \$290,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$306,351. The subject's assessment reflects a market value of \$921,634 or \$170.83 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, two of which were used by the appellant's appraiser. The comparables were improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,721 to 5,215 square feet of living area. The dwellings were constructed from 1986 to 1995. Each comparable has a basement with three having finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 713 to 960 square feet of building area. The comparables sold from January 2012 to June 2013 for prices ranging from \$690,000 to \$885,000 or from \$158.51 to \$228.43 per square foot of living area, including land.

### **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 five sales in the record submitted by the parties to support their respective positions. The Board gives less weight to board of review sale #4 as it differed from the subject in location and size. The remaining sales had varying degrees of similarity to the subject property in age, size and features but were located within .33 miles of the subject property. These comparables sold for prices ranging from \$620,000 to \$885,000 or from \$108.54 to \$171.64 per square foot of living area, including land. The comparable most similar to the subject in size was appellant's appraisal sale #2 which was also submitted as board of review sale #1. This comparable sold for a price of \$885,000 or \$169.70 per square foot of living area. This comparable was inferior to the subject in that it had an unfinished basement, one less fireplace than the subject property and a smaller garage than the subject property. The subject's assessment reflects a market value of \$921,634 or \$170.83 per square foot of living area, including land, which is within the range of the comparables on a square foot basis and is supported by the best sale in this record when considering the differing features. Based on this evidence 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.



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Chairman



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Member

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Member



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Member

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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: June 24, 2016



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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.