



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

APPELLANT: Peter Jianette  
DOCKET NO.: 14-00906.001-R-1  
PARCEL NO.: 14-05-105-038

The parties of record before the Property Tax Appeal Board are Peter Jianette, 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:** \$45,579  
**IMPR.:** \$232,090  
**TOTAL:** \$277,669

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 2014 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 dwelling of brick construction with 4,892 square feet of living area. The dwelling was constructed in 2007 and is approximately 7 years old. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and a three-car attached garage with 868 square feet of building area. The property has a 78,861 square foot site and is located in Hawthorn Woods, Ela 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 \$750,000 as of January 1, 2014. The appraisal was prepared by William Neberieza, a Certified General Real Estate Appraiser.

In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using six comparable sales improved with two-story dwellings that ranged in size from 3,746 to 4,612 square feet of living area. The dwellings ranged in age from six to twenty three years old. Each comparable has a basement with three having finished area. Each comparable also has central air conditioning; one to three fireplaces; and a three-car or a four car garage. One comparable also has a swimming pool. The comparables have sites that ranged in size from 11,248 to 104,032 square feet of land area. The properties were located from 1.15 to 5.16 miles from the subject property. The sales occurred from June 2012 to June 2014 for prices ranging from \$680,000 to \$797,000 or from \$159.37 to \$197.43 per square foot of living area, including land. The appraiser made adjustments to the comparable sales for differences from the subject property to arrive at adjusted prices ranging from \$710,100 to \$786,000. Based on this data the appraiser estimated the subject's market value to be \$750,000 or \$153.31 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$277,669. The subject's assessment reflects a market value of \$833,340 or \$170.35 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% 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, three of which were contained in the appellant's appraisal as comparable sales #4 through #6. The comparables were improved with two-story dwellings of wood siding or brick exterior construction that ranged in size from 4,176 to 4,704 square feet of living area. The dwellings were constructed from 2000 to 2003 and were located from 1.147 to 1.98 miles from the subject property. Each comparable has a basement, central air conditioning, 1 to 3 fireplaces and a garage ranging in size from 789 to 988 square feet of building area. The properties had sites ranging in size from 39,482 to 104,032 square feet of land area. The sales occurred from August 2013 to December 2014 for prices ranging from \$675,000 to \$797,000 or from \$143.49 to \$176.33 per square foot of living area, including land.

In rebuttal the board of review noted that appellant's appraisal sales #1 and #2 sold in 2012 from 14 to 18 months prior to the assessment date. It also noted that appellant's appraisal sale #3 was located 5 miles from the subject property.

The board of review requested the subject's assessment be confirmed.

### **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 Board finds the best evidence of market value to be the appellant's appraisal comparable sales #4 through #6 and the comparable sales provided by the board of review, which included the best sales contained in the appellant's appraisal. These comparable sales were most similar to the subject in location, size and sold most proximate in time to the assessment date at issue. These four comparable sales sold August 2013 to December 2014 for prices ranging from \$675,000 to \$797,000 or from \$143.49 to \$176.33 per square foot of living area, including land.<sup>1</sup> The subject's assessment reflects a market value of \$833,340 or \$170.35 per square foot of living area, including land, which is within the range established by the best comparable sales in the record on a per square foot basis. Less weight was given appellant's appraisal sale #1 due to differences from the subject in size and the date of sale was not proximate in time to the assessment date at issue. Less weight was given to appellant's appraisal sale #2 due to differences from the subject in age and the sale was not proximate in time to the assessment date at issue. Less weight was given appellant's appraisal sale #3 due to differences from the subject in location and site size. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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<sup>1</sup> The Board gave most weight to the descriptions of the common comparable sales provided by the board of review, which were supported by copies of their respective property record cards containing schematic diagrams, dimensions and size information.

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: July 22, 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.