



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

APPELLANT: Gary O'Connell  
DOCKET NO.: 16-03964.001-R-1  
PARCEL NO.: 14-22-201-071

The parties of record before the Property Tax Appeal Board are Gary O'Connell, 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:** \$50,726  
**IMPR.:** \$164,212  
**TOTAL:** \$214,938

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 2016 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 dwelling of brick exterior construction with 3,294 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 680-square foot attached garage. The property has a 19,019-square foot site and is located in Kildeer, 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 \$615,000 as of January 1, 2016. The appraisal was prepared by Joan L. Fay, a certified residential real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach, the appraiser analyzed five comparable sales located from .08 to .52 of a mile from the subject property. The comparables consist of two-story dwellings that range in age from 21 to 23 years old. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,104 to 3,579 square feet of living area and are situated on sites that range in size from 14,022 to 19,833 square feet of land area. The comparables sold from May 2014 to July 2015 for prices ranging from \$547,000 to \$730,000 or from \$163.73 to \$223.79 per square foot of living area including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$560,000 to \$685,000. The appellant requested the total assessment be reduced to \$204,979 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$214,938. The subject's assessment reflects an estimated market value of \$648,185 or \$196.78 per square foot of living area including land when applying Lake County's 2016 three-year average median level of assessment of 33.16% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on five comparable sales<sup>1</sup> located within .41 of a mile from the subject property. The comparables consist of two-story dwellings that were built in 1994 or 1995. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,706 to 3,901 square feet of living area and are situated on sites that range in size from 12,222 to 19,833 square feet of land area. The comparables sold from May 2014 to April 2016 for prices ranging from \$583,250 to \$730,000 or from \$176.88 to \$223.79 per square foot of living area including land. The board of review submission included property record cards for the subject, its five comparable sales and the appraisal's comparables.

The board of review submission also included a memo asserting that the appellant's appraisal comparable sales #1 through #4 sold in 2014, which is "approximately 14 to 19 months prior to the assessment date of January 1, 2016." Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review's submission.

### **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.

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<sup>1</sup> The appellant's appraisal comparable sales #2 and #5 and the board of review's comparable sales #1 and #3 appear to depict the same properties.

The record contains an appraisal submitted by the appellant and information on five comparable sales provided by the board of review with two comparable sales common to both parties. The Board gives the final opinion of value found in the appraisal little weight due to lack of adjustments for date of sale in relation to a 2016 market value date. The Board will consider the raw sales data.

The Board gave less weight to the appellant's appraisal comparable sales #1 through #4 and the board of review's comparable sale #3 due to their 2014 sale dates which are not proximate in time for the January 1, 2016 assessment date at issue. The Board finds the appellant's appraisal comparable sale #5 and the remaining four comparable sales submitted by the board of review sold more proximate in time to the subject's assessment date and are more similar to the subject in location, age, land area, dwelling size, design and features. They sold from June 2015 to April 2016 for prices ranging from \$583,250 to \$730,000 or from \$176.88 to \$223.79 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$648,185 or \$196.78 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the 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 18, 2018



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

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