



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

APPELLANT: Andrew Krupp  
DOCKET NO.: 16-03999.001-R-1  
PARCEL NO.: 16-36-205-029

The parties of record before the Property Tax Appeal Board are Andrew Krupp, 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:** \$102,250  
**IMPR.:** \$244,193  
**TOTAL:** \$346,443

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 wood exterior construction with 4,332 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full finished basement, central air conditioning, a fireplace and a 483-square foot attached garage. The property has a 12,031-square foot site and is located in Highland Park, Moraine 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 \$860,000 as of October 19, 2016. The appraisal was prepared by Steven L. Smith, 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 three comparable sales located from .04 to .81 miles from the subject property. The comparables consist of two-story dwellings that range in age from 17 to 106 years old. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,872 to 4,300 square feet of living area<sup>1</sup> and are situated on sites that range in size from 13,300 to 15,621 square feet of land area. The comparables sold in October 2015 or May 2016 for prices ranging from \$855,000 to \$1,035,000 or from \$187.91 to \$218.84 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 \$853,900 to \$889,240. The appellant requested the total assessment be reduced to \$286,638 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 \$346,443. The subject's assessment reflects an estimated market value of \$1,044,762 or \$241.17 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 four comparable sales<sup>2</sup> located within .78 of a mile from the subject property. The comparables consist of two-story dwellings that were built from 1999 to 2007. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,541 to 4,245 square feet of living area and are situated on sites that range in size from 13,268 to 15,859 square feet of land area. The comparables sold from November 2014 to June 2016 for prices ranging from \$1,035,000 to \$1,650,000 or from \$267.30 to \$388.69 per square foot of living area including land. The board of review submission included property record cards for the subject and its four comparable sales.

The board of review submission also included a memo asserting that the appellant's appraisal comparable sales #2 and #3 are "88 years and 73 years older, respectively." The board of review also argued that the appraiser used the incorrect square footage comparable #1. 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. Included in the submission is an area map and Multiple Listing Service sheets for the assessor's comparable sales.

### **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

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<sup>1</sup> The Board finds the best evidence of dwelling size for the appellant's appraisal comparable sale #1 is contained within the board of review's property record cards as they contain schematic drawings and calculations of the dwelling size.

<sup>2</sup> The board of review's comparable sale #1 and the appellant's appraisal comparable sale #1 are the same property.

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 an appraisal submitted by the appellant and information on four comparable sales provided by the board of review with one comparable common to both parties. The Board gave little weight to the appraisal submitted by the appellant for several reasons. First, the appraiser used the incorrect square footage for comparable #1, which would result in a different adjusted price. The Board also finds the small adjustment amount applied to comparable #2 and #3 for age are suspect and are not supported with credible market value evidence. Therefore, the Board gives little weight to the appraiser's estimated value and adjustment, and the Board will consider the raw sales data for the comparables contain in this record.

The Board gave less weight to the appellant's appraisal comparable sales #2 and #3 due to their significantly older age when compared to the subject property. The Board also gave little weight to the board of review's comparable sale #3 due to its 2014 sale date, which is not proximate in time for the January 1, 2016 assessment date at issue. The Board finds the appellant's appraisal comparable sale #1 and the three remaining board of review's comparable sales sold more proximate in time to the subject's assessment date and are more similar to the subject in location, age, dwelling size, design and features. They sold from November 2015 to June 2016 for prices ranging from \$1,035,000 to \$1,435,000 or from \$267.30 to \$341.67 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,044,762 or \$241.17 per square foot of living area including land, which falls between the most similar comparable sales contained in the record on a total market value basis and well below the range on a per square foot basis. 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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