



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

APPELLANT: Mitchell Kohn
DOCKET NO.: 16-04007.001-R-1
PARCEL NO.: 16-23-204-017

The parties of record before the Property Tax Appeal Board are Mitchell Kohn, 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: \$142,745
IMPR.: \$99,759
TOTAL: \$242,504

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 one-story dwelling of brick exterior construction with 2,696 square feet of living area. The dwelling was constructed in 1955. Features of the home include central air conditioning, a fireplace and a 660-square foot detached garage. The garage has finished living space above which includes two rooms and a bathroom. The property has a 21,578-square foot site¹ 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 \$665,000 as of February 12, 2016. The appraisal was prepared by Steven Slojowski, a certified

¹ The parties report differences regarding lot size of 1,003 square feet.

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 four comparable sales, one property “under contract and one listing located from .60 to 1.61 miles from the subject property. The comparables consist of one, one-story dwelling, one, tri-level dwelling and four, two-story dwellings that range in age from 56 to 85 years old. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,053 to 3,339 square feet of living area and are situated on sites that range in size from 13,249 to 31,830 square feet of land area. Four of the comparables sold from June 2015 to January 2016 for prices ranging from \$607,300 to \$697,199 or from \$191.52 to \$313.63 per square foot of living area including land. Comparable sale #5 had a contract date of June 2015 for a price of \$749,000 or \$302.26 per square foot of living area including land. Comparable sale #6 was listed for \$795,000 or \$283.93 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 \$622,280 to \$712,432. The appellant requested the total assessment be reduced to \$221,644 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 \$233,310. The subject's assessment reflects an estimated market value of \$703,589 or \$260.98 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 six comparable sales, which were the same sales as the appellant's appraisal comparable sales. Comparable sale #5 and #6 sold for prices of \$719,000² or \$762,500 and \$272.32 or \$290.15 per square foot of living area including land.

The board of review submission also included a memo asserting that the appraisal rated the subject property in “good condition” while appellant's appraisal comparable sales were rehabbed, sold “as is”, demolished with a new construction permit or restored after the sale. The board of review provided the MLS sheet for comparable #1 which indicated the property was “totally rehabbed” and sold in 2017 for a price of \$1,185,000. The MLS sheet for comparable sale #4 listed the property as “meticulously restored” and sold in 2017 for a price of \$924,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant confirmed that comparables #5 and #6 sold for “unadjusted prices of \$719,000 and \$762,500. Counsel acknowledged that the sales used by the board of review were also used by the appellant.

² The Multiple Listing Service (MLS) sheet provided by the board of review indicates comparable sale #5 sold for \$719,000.

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 an appraisal submitted by the appellant and information on the same comparable sales provided by the board of review. The Board gave little weight to the appraisal submitted by the appellant. The appraiser listed the comparables as good or superior however, the board provided evidence that the comparables were “rehab”, sold “as is”, restored after the sale or demolished with a new construction permit. Therefore, the Board gives little weight to the appraiser’s estimated value and the Board will consider the raw sales data for the comparables contain in this record.

The Board gave less weight to the comparable sales #3 and #5 submitted by both parties due to their older age when compared to the subject property. The Board finds the remaining four comparable sales submitted by both parties are more similar to the subject in location, age dwelling size, land area and features. They sold from June 2015 to May 2016 for prices ranging from \$607,300 to \$762,500 or from \$191.52 to \$311.25 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$703,589 or \$260.98 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record on a total market value 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: October 16, 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

AGENCY

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