



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

APPELLANT: Jack Hansen  
DOCKET NO.: 18-00259.001-R-1  
PARCEL NO.: 10-13-302-024

The parties of record before the Property Tax Appeal Board are Jack Hansen, 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:** \$19,422  
**IMPR.:** \$90,878  
**TOTAL:** \$110,300

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 2018 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 wood siding exterior construction with 2,482 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with finished area, central air conditioning, a fireplace<sup>1</sup> and a two-car garage containing 420 square feet of building area. The property has a 10,000 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report prepared by Angela T. Meyer, a Certified Residential Real Estate Appraiser. The appraisal report was prepared for purposes of a real estate tax appeal

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<sup>1</sup> The subject's property record card submitted by the board of review described the dwelling as having one fireplace which was unrefuted by the appellant.

wherein the appraiser estimated the subject property had a market value of \$291,000 as of January 1, 2018.

Using the sales comparison approach, the appraiser considered four comparable sales. The comparables are located from .01 of a mile to 2.35 miles from the subject property with sites ranging in size from 6,534 to 13,330 square feet of land area. The comparables are improved with one, ranch dwelling and three, two-story dwellings that range in size from 1,952 to 2,688 square feet of living area and in age from 17 to 26 years old. The appraiser reported that each comparable has a basement with three having finished area, central air conditioning and a two-car garage. The comparables sold from November 2016 to June 2018 for prices ranging from \$259,000 to \$290,000 or from \$106.03 to \$148.57 per square foot of living area, including land. The appraiser made adjustments to the comparables for location, site size, room count, dwelling size, basement size, basement finish and differing features to arrive at adjusted prices of \$285,000 and \$290,000. As a result, the appraiser arrived at an estimated market value for the subject of \$290,000 as of January 1, 2018.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,300. The subject's assessment reflects a market value of \$333,434 or \$134.35 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum arguing that the appellant's appraiser chose three comparables that were two-story dwellings unlike the subject's one-story style, having smaller building footprints and between 22% - 70% less basement area than the subject. The board of review critiqued the adjustments the appraiser applied to the comparables. Furthermore, the subject has a fireplace but it was not included in the adjustment grid in the appraisal report.

In support of its contention of the correct assessment, the board of review submitted information on eight comparable sales located from .581 of a mile to 2.346 miles from the subject property. Board of review comparable #6 is the same property utilized by the appraiser as comparable #3 in the appraisal report. The comparables have sites that range in size from 6,534 to 213,008 square feet of land area. The comparables are improved with one-story dwellings of brick, vinyl or wood siding exterior construction ranging in size from 1,824 to 2,400 square feet of living area. The dwellings were built from 1950 to 2008. Each home has a full or partial basement with four having finished area, central air conditioning and a garage ranging in size from 416 to 816 square feet of building area. Four comparables each have one fireplace. The properties sold from June 2015 to October 2018 for prices ranging from \$290,000 to \$380,000 or from \$143.34 to \$194.63 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be sustained.

In written rebuttal, counsel for the appellant argued that five of the eight comparables submitted by the board of review are located west of the property and west of Midlothian Road which area

is newer and nicer than the subject's area. The appellant submitted a location map depicting the appellant's comparables and the board of review comparables location with respect to the subject. The appellant asserted that the only one comparable submitted by the board of review is located on the same side of Midlothian Road but it sold in 2015 and has less weight than any and all of the newer more timely comparables submitted. Lastly, counsel argued that the county has submitted nothing to properly refute the latest appraisal report submitted by the appellant, therefore, the appellant requests a market value assignment of \$290,000.

### **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 appellant submitted an appraisal estimating the subject property had an estimated market value of \$291,000 as of January 1, 2018 and the board of review submitted eight comparable sales, one of which was utilized by the appellant's appraiser, to support their respective positions.

As to the appellant's appraisal, the Board gave little weight to the conclusion of value contained in the appellant's appraisal report. The Board finds the appellant's appraisers chose three comparables that were dissimilar two-story dwellings when compared to the subject's one-story dwelling when other similar comparables located in close proximity to the subject were provided by the board of review. In addition, comparable #3 is significantly smaller than the subject in dwelling size and located more than 2 miles away from the subject. These factors undermine the creditability of the appraiser's value conclusion.

The Board also gave less weight to board of review comparables #3, #4, #5, #6 and #8 which differ significantly from the subject in location, site size, dwelling size, age and/or have sale dates which occurred less proximate in time to the assessment date at issue and less likely to be indicative of the subject's market value as of January 1, 2018.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #7. These three comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, lot size, dwelling size and design, though each has a newer dwelling when compared to the subject and two of the comparables lack finished basements unlike the subject. The properties sold in July 2017 and October 2018 for prices of \$350,000 and \$380,000 or for \$145.83 and \$158.33 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$333,434 or \$134.35 per square foot of living area including land, which falls below the range established by the best comparable sales in the record but appears to be justified given the subject's older dwelling. After considering adjustments to the comparable sales for differences, such as dwelling age and basement finish, when compared to the subject, the Board finds the subject's

estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds a reduction in the subject's assessment is not warranted.

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:

November 17, 2020



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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