



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

APPELLANT: Matthew Brua
DOCKET NO.: 18-00412.001-R-1
PARCEL NO.: 10-09-300-021

The parties of record before the Property Tax Appeal Board are Matthew Brua, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:

F/Land:	\$536
Homesite:	\$66,839
Residence:	\$181,249
Outbuildings:	\$14,365
TOTAL:	\$262,989

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 five-acre parcel that is improved with two houses and a barn.¹ The main house is a one-story dwelling of brick exterior construction with 3,728 square feet of living area that was constructed in 1978 and has an effective age of 1989.² Features of the home include an unfinished basement, central air conditioning, two fireplaces, inground swimming pool and a 1,044 square foot garage. The coach house is a one-story dwelling with 1,017 square feet of living area that was constructed in 1954. Features include a partial basement, 273 square

¹ The Board finds the best evidence of the subject's description is located in the subject's property record cards submitted by the board of review that had a schematic diagram, measurements and calculations of the dwellings, along with additional improvements located on the subject property, which was unrefuted by the appellant

² The subject's property record card indicated a 1,026 square foot addition was constructed in 2017.

foot enclosed porch and a 462 square foot garage. There is also a flat barn with 2,958 square feet of building area. The property has a 3.31-acre homesite and 1.69 acres of farmland. The property is located in Grayslake, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.³ In support of this argument the appellant submitted a grid analysis of three comparable sales located from 2.4 to 3.26 miles from the subject. The comparables consist of a two-story dwelling and two, one-story⁴ dwellings that were built from 1992 to 1998, range in size from 2,828 to 3,279 square feet of living area and have sites that range in size from 51,836 to 267,458 square feet or 1.19 to 6.14 acres of land area.⁵ Features of each comparable include a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 486 to 884 square feet of building area. Comparable #1 has a 1,200 square foot pole barn. The comparables sold from December 2015 to November 2016 for prices ranging from \$320,000 to \$577,000 or from \$113.15 to \$175.97 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$262,989 consisting of a \$536 farmland assessment, which is based on farmland soil types and productivity indices. (See 35 ILCS 200/10-110 through 10-125), a \$14,365 outbuildings assessment, a \$66,839 land (homesite) assessment and a \$181,249 residential dwelling assessment. The homesite and residential dwelling assessments have a combined total of \$248,088, which reflects a market value of \$749,634 or \$158.05 per square foot of living area, including homesite and both dwellings, when applying the 2018 three-year average median level of assessment for Lake County of 33.08%.

In support of the subject's assessment, the board of review submitted a grid analysis of four comparable sales located from 1.574 to 3.621 miles from the subject. The board of review comparables #3 and #4 are the same properties as the appellant's comparables #2 and #3. The comparables consist of a 1.5-story dwelling and three, one-story dwellings of wood siding or brick exterior construction that were built from 1955 to 1998. The dwellings range in size from 1,612 to 3,279 square feet of living area and are situated on sites that contain from 51,836 to 895,594 square feet or 1.19 to 20.56 acres of land area. The sites of comparables #1 and #2 contain 3.7 and 14.91 acres of farmland, respectively. The comparable have basements with two having finished area; three comparables have central air conditioning; and each comparable has one or two fireplaces and a garage ranging in size from 576 to 884 square feet of building area. Comparable #1 has a 1,890 square foot steel utility building and comparable #2 has a 1,700 square foot barn. The comparables sold from December 2015 to March 2018 for prices ranging from \$385,000 to \$577,000 or from \$150.91 to \$279.16 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

³ The appellant did not disclose or challenge the farmland or outbuilding assessments.

⁴ The appellant's grid analysis depicted comparable #4 as a one-story dwelling with a total of 3,279 square feet of living area which includes 884 square feet of finished living area on the second floor.

⁵ Appellant's comparable #1 is described as a farm homesite on the grid analysis, however, the appellant did not provide the breakdown as to the number of acres attributed to farmland and to the homesite.

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 no reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration which includes two common comparables. The Board finds both parties' comparables are not particularly similar to the subject due to their differences in land size, style, age, dwelling size and/or features. Furthermore, none of the comparables have an inground swimming pool and a coach house with a garage and three comparables do not have a barn like the subject. Nevertheless, the Board gave less weight to the appellant's comparable sale #1 due to its considerably smaller first floor which has only 1,596 square feet of living area as compared to the subject which has 3,728 square feet of first floor living area. Reduced weight was also given to the board of review comparables #1 and #2 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of the subject's market value in the record to be the parties' two common comparables as they are most similar to the subject in dwelling size. The Board finds these two comparables have sites with 4.36 and 1.19 acres, respectively, none of which is farmland. The comparables sold in December 2015 and November 2016 for prices of \$450,000 and \$577,000 or \$150.91 and \$175.97 per square foot of living area, including land. The subject's homesite and residential improvement assessment reflects an estimated market value of \$749,634 or \$158.05 per square foot of living area, including land, which falls above the prices of the two best comparable sales in the record on an overall basis and between on a per square foot basis. The Board finds the subject's estimated market value as reflected by its assessment is justified when considering the subject's larger dwelling size and superior features such as inground swimming pool and additional coach house. After considering the adjustments to the comparables for the subject's superior features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is 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: September 15, 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

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