



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

APPELLANT: Mark Tukiendorf
DOCKET NO.: 18-00486.001-R-1
PARCEL NO.: 07-04-301-008

The parties of record before the Property Tax Appeal Board are Mark Tukiendorf, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$54,944
IMPR.: \$149,541
TOTAL: \$204,485

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 1.5-story dwelling of brick exterior construction with 5,404 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished full basement, central air conditioning, three fireplaces and an 816 square foot attached garage. The property has a 123,173 square foot site and is located in Wadsworth, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .63 of a mile from the subject property. The comparables have sites that range in size from 90,943 to 266,924 square feet of land area and are improved with 1.5-story dwellings of brick exterior construction that range in size from 4,412 to 5,117 square feet of living area. The homes were built in 1987. Each comparable has a basement, two with finished area, central air conditioning, one or three

fireplaces and a garage ranging in size from 800 to 1,079 square feet of building area. Comparable #1 has a 400 square foot inground swimming pool. The comparables sold from April 2016 to October 2017 for prices ranging from \$382,000 to \$550,000 or from \$79.17 to \$107.48 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$170,592.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,485. The subject's assessment reflects a market value of \$618,153 or \$114.39 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 support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on four comparable sales located within .54 of a mile from the subject property. The comparables have sites that range in size from 81,073 to 247,685 square feet of land area and are improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 4,629 to 6,475 square feet of living area. The homes were built from 1988 or 1998. Each comparable has a basement, three with finished area and one with only 182 square feet of finished basement area. Other features of the comparables include central air conditioning, one to four fireplaces and a garage ranging in size from 884 to 1,218 square feet of building area. Comparable #1 has an inground swimming pool and comparable #3 has two attached garages with 672 and 798 square feet of building area, respectively. The comparables sold from January 2017 to October 2018 for prices ranging from \$575,000 to \$868,000 or from \$123.34 to \$151.13 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted seven comparables for the Board's consideration. The Board gave less weight to the appellant's comparables. Comparable #1 appears to be an outlier with respect to sale price when compared to other comparables in the record. Comparables #2 and #3 have sale dates in 2016, which are too remote in time to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board also gave little weight to the board of review comparable #1 due to its inground swimming pool and larger dwelling size when compared to the subject. The Board finds the best evidence of market value to be board of review comparables #2, #3 and #4 which are more similar in location, design, age, site size, dwelling size and most features. Each of these best comparables has finished basement area, one with just 182 square feet finished, considered superior to the subject's unfinished basement. These comparables sold from January 2017 to October 2018 for prices ranging from \$575,000 to \$715,000 or from \$123.34 to \$151.13 per square foot of living area, including land. The

subject's assessment reflects a market value of \$618,153 or \$114.39 per square foot of living area, including land, which falls within the overall value range and below the price per square foot range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds a preponderance of the evidence supports the subject's assessment and a reduction 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: July 21, 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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