



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

APPELLANT: James Kane
DOCKET NO.: 19-06786.001-R-1
PARCEL NO.: 11-08-409-006

The parties of record before the Property Tax Appeal Board are James Kane, 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: \$ 70,364
IMPR.: \$167,692
TOTAL: \$238,056

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 2019 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 brick exterior construction that has 3,226 square feet of living area. The dwelling was constructed in 1993. The home features a full unfinished basement, three and one-half bathrooms, central air conditioning, two fireplaces and a 702 square foot attached garage. The subject parcel contains 15,600 square feet of land area. The subject property is located in Libertyville Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of overvaluation claim, the appellant submitted a grid analysis of five suggested comparable sales. The comparables are located from 201 to 1,689 feet from the subject and within the same neighborhood code as defined by the local assessor. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction that were built from 1992 to 1999. The comparables have a full unfinished

basement, two and one-half to five bathrooms, central air conditioning, one or two fireplaces and attached garages that range in size from 634 to 809 square feet of building area. The dwellings range in size from 3,185 to 4,220 square feet of living area and are situated on sites that range in size from 14,910 to 23,570 square feet of land area. The comparables sold from May 2016 to December 2018 for prices ranging from \$650,000 to \$750,000 or from \$154.61 to \$213.19 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 property of \$238,056. The subject's assessment reflects an estimated market value of \$723,795 or \$224.36 per square foot of living area including land area when applying Lake County's 2019 three-year average median level of assessment of 32.89%.

In support of the subject's assessment, the board of review submitted a grid analysis of three suggested comparable sales. The comparables are located from 618 to 1,893 feet from the subject and within the same neighborhood code as defined by the local assessor. The comparables consist of two-story dwellings of brick, wood siding or brick and wood siding exterior construction that were built from 1992 to 1998. The comparables have a full unfinished basement, three and one-half or four and one-half bathrooms, central air conditioning, one or two fireplaces and attached garages that range in size from 702 to 808 square feet of building area. The dwellings range in size from 3,401 to 3,734 square feet of living area and are situated on sites that range in size from 15,340 to 20,780 square feet of land area. The comparables sold from June 2018 to June 2019 for prices ranging from \$705,000 to \$828,000 or from \$207.29 to \$228.60 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

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The parties submitted 8 comparable sales for the Board's consideration. The Board gave less weight to the comparable sales submitted by the appellant. Comparables #1, #2, #3 and #5 sold in 2016 and 2017, which are dated and less indicative of market value as of the subject's January 1, 2019 assessment date. Additionally, comparables #3, #4 and #5 are larger in dwelling size than the subject, which further detracts from the weight of the evidence.

The Board finds the comparable sales submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size, features and sold most proximate in time to the subject's assessment date of January 1, 2019. These comparables sold from June 2018 to June 2019 for prices ranging from \$705,000 to \$828,000 or from \$207.29 to \$228.60 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$723,795 or \$224.36 per square foot of living area including land,

which falls within the range established by the most similar comparable sales contained in the record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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: March 15, 2022



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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