



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

APPELLANT: Thomas Forster
DOCKET NO.: 19-06801.001-R-1
PARCEL NO.: 10-18-104-005

The parties of record before the Property Tax Appeal Board are Thomas Forster, 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: \$23,527
IMPR.: \$86,391
TOTAL: \$109,918

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 vinyl siding exterior construction with 2,795 square feet of living area. The dwelling was constructed in 2006 and is 13 years old. Features of the home include a basement with a finished recreation room, central air conditioning, two fireplaces, an enclosed frame porch, and a 540 square foot garage. The property has a 9,750 square foot site and is located in Wauconda, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within the same neighborhood as the subject. The comparables have sites ranging in size from 9,750 to 16,330 square feet of land area and were improved with two-story dwellings of vinyl siding exterior construction that are 12 or 13 years old. The dwellings range in size from 2,952 to 3,260 square feet of living

area. The comparables have basements with one having a finished recreation room. Each comparable has central air conditioning and a garage with 567 square feet of building area. Three comparables each have one fireplace. The comparables sold from September 2018 to June 2019 for prices ranging from \$282,500 to \$355,000 or from \$95.70 to \$108.90 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 \$109,918. The subject's assessment reflects a market value of \$334,199 or \$119.57 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

The board of review argued the appellant offered no sales with finished basement area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within the same neighborhood as the subject. The comparables have sites ranging in size from 8,250 to 19,240 square feet of land area and are improved with two-story dwellings of vinyl siding or vinyl siding and brick exterior construction that were built from 2005 to 2010. The dwellings range in size from 2,470 to 2,914 square feet of living area. The comparables have basements with three having finished recreation rooms. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 400 to 500 square feet of building area. The comparables sold from September 2017 to October 2019 for prices ranging from \$315,000 to \$340,000 from \$114.96 to \$128.54 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. 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 record contains ten suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 #4 and #5 due to their larger dwelling sizes when compared to the subject. The Board gives less weight to board of review comparable #4 as it sold 15 months prior to the subject's January 1, 2019, assessment date and to board of review comparable #5 due to its larger site size than the subject.

The Board finds the best evidence of market value to the parties' remaining comparables which are relatively similar to the subject in location, site size, age, dwelling size, and features. However, four comparables have unfinished basements unlike the subject's basement which has a finished recreation room. These comparables sold from June 2018 to October 2019 for prices ranging from \$282,500 to \$340,000 or from \$95.70 to \$128.54 per square foot of living area,

including land. The subject's assessment reflects a market value of \$334,199 or \$119.57 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Therefore, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Thomas Forster, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085