



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

APPELLANT: Joe Hoffelt
DOCKET NO.: 19-06806.001-R-1
PARCEL NO.: 02-31-107-006

The parties of record before the Property Tax Appeal Board are Joe Hoffelt, 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: \$23,446
IMPR.: \$52,924
TOTAL: \$76,370

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 one-story dwelling of wood siding exterior construction with 1,672 square feet of living area. The dwelling was constructed in 1949. Features of the home include a walk-out basement finished with a recreation room, central air conditioning, two fireplaces and a 960 square foot garage. The property has a 127,280 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from .41 to 6.58 miles from the subject property.¹ The comparables have sites that range in size from 10,180 to 22,190

¹ The appellant also provided a grid analysis with equity data on four additional comparable properties. However, since equity data is not responsive to the appellant's overvaluation argument, these comparables will not be further addressed in this analysis.

square feet of land area and are improved with one-story dwellings of frame exterior construction ranging in size from 1,543 to 2,433 square feet of living area. The dwellings were built from 1964 to 1983. The appellant reported that one comparable has a lower level that is unfinished, one comparable has a crawl space foundation, two comparables have unfinished basements, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 484 to 816 square feet of building area. The properties sold from October 2016 to August 2018 for prices ranging from \$115,000 to \$174,000 or from \$68.78 to \$100.70 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$47,558, which would reflect a market value of \$142,688 or \$85.34 per square foot of living area, including land, when using 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 \$76,370. The subject's assessment reflects a market value of \$232,198 or \$138.87 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.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from .26 to 5.09 miles from the subject property. The comparables have sites that range in size from 40,550 to 52,710 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,040 to 2,062 square feet of living area. The dwellings were built from 1956 to 2002. The comparables each have a basement, one of which is a walk-out that is finished with a recreation room. Each comparable has central air conditioning, four comparables have one or two fireplaces and each comparable has either one or two garages ranging in size from 308 to 960 square feet of building area. The properties sold from June 2017 to April 2019 for prices ranging from \$146,000 to \$390,000 or from \$127.05 to \$189.14 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 a reduction in the subject's assessment is not warranted.

The record contains a total of nine suggested comparable sales for the Board's consideration. The Board finds none of these comparables are truly similar to the subject due to significant differences in location, land size, dwelling size, age and/or features. The Board gives less weight to the appellant's comparables #2 and #4, as well as the board of review comparables #2 and #3 as their sales occurred in 2016 or 2017, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. The Board also gives less

weight to board of review comparable #1 as the dwelling is 53 years newer than the subject dwelling.

The Board finds the parties' four remaining comparables sold proximate in time to the assessment date at issue but have varying degrees of similarity when compared to the subject. Nevertheless, these properties sold from April 2018 to April 2019 for prices ranging from \$115,000 to \$275,000 or from \$68.78 to \$164.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$232,198 or \$138.87 per square foot of living area, including land, which falls within the range established by these four comparable sales both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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:

April 19, 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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