



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

APPELLANT: Steve Pollema
DOCKET NO.: 19-06816.001-R-1
PARCEL NO.: 11-28-413-019

The parties of record before the Property Tax Appeal Board are Steve Pollema, 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: \$32,132
IMPR.: \$88,201
TOTAL: \$120,333

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 townhome of frame exterior construction with 2,245 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning and a 400 square foot garage. The property is located in Vernon Hills, Libertyville 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 assessment neighborhood code as the subject. The comparables are improved with one-story townhomes of frame exterior construction ranging in size from 1,640 to 2,449 square feet of living area. The dwellings were built in 2004 or 2005. The comparables each have a concrete slab foundation, central air conditioning and a garage with 400 square feet of building area. Two comparables each have a fireplace. The properties sold from March 2017 to December 2018 for prices

ranging from \$250,000 to \$370,000 or from \$145.70 to \$152.44 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$113,058, which would reflect a market value of \$339,208 or \$151.09 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 \$120,333. The subject's assessment reflects a market value of \$365,865 or \$162.97 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 two comparable sales located within the same assessment neighborhood code as the subject property. The comparables are improved with one-story or two-story townhomes of frame exterior construction with 1,894 or 2,245 square feet of living area. The dwellings were each built in 2004. The comparables each have a full unfinished basement, central air conditioning and a garage with 400 square feet of building area. The properties sold in February 2018 and June 2019 for prices of \$330,000 and \$430,000 or for \$174.23 and \$191.54 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 a reduction in the subject's assessment is not warranted.

The record contains a total of seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #4 as their sales occurred in 2017, which are dated and less likely to be indicative of the subject's market value as of January 1, 2019. Furthermore, both of these comparables have smaller dwelling sizes when compared to the subject. The Board gives reduced weight to the board of review comparable #2 due to its dissimilar two-story design and smaller dwelling size, when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3 and #5, along with board of review comparable #1. These comparables sold proximate in time to the assessment date at issue and are overall more similar to the subject in location, dwelling size, design, age and some features, except the appellant's three comparables have concrete slab foundations in contrast to the subject's basement foundation, suggesting an upward adjustment for this feature would be required to make these comparables more equivalent to the subject. The four comparables sold from July 2018 to June 2019 for prices ranging from \$342,000 to \$430,000 or from \$150.40 to \$191.54 per square foot of living area, including land. The Board has given most weight to the board of review's comparable #1 as it is identical to the subject in

dwelling size, design, age and features, including an unfinished basement, which sold in June 2019 for a price of \$430,000 or \$191.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$365,865 or \$162.97 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. 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

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

APPELLANT

Steve Pollema, 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