



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

APPELLANT: Sean Gorman
DOCKET NO.: 19-06825.001-R-1
PARCEL NO.: 14-22-309-054

The parties of record before the Property Tax Appeal Board are Sean Gorman, 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: \$56,848
IMPR.: \$253,291
TOTAL: \$310,139

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 with 4,994 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 899 square foot garage. The property has a 22,650 square foot site and is located in Kildeer, Ela 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 properties located from .12 to .18 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 22,220 to 26,570 square feet of land area and are improved with two-story dwellings of brick and frame exterior construction ranging in size from 5,055 to 5,742 square feet of living area. The dwellings were built in 2005 or 2006. The comparables each have an unfinished basement, two of which are walk-outs. Each comparable

has central air conditioning, two or four fireplaces and a garage ranging in size from 810 or 1,166 square feet of building area. The properties sold from June 2016 to July 2019 for prices ranging from \$900,000 to \$1,000,000 or from \$157.87 to \$184.50 per square foot of living area, including land.¹ The appellant reported that the subject property was purchased in July 2016 for a price of \$1,025,000 or \$205.25 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$300,627, which would reflect a market value of \$901,971 or \$180.61 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 \$310,139. The subject's assessment reflects a market value of \$942,958 or \$188.82 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 through the township assessor submitted information on six comparable sales located from .07 to .20 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The board of review's comparables #2, #3 and #6 are duplicates of the appellant's comparables #4, #2 and #3, respectively. The comparables have sites that range in size from 22,216 to 26,572 square feet of land area and are improved with two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 4,899 to 5,441 square feet of living area. The dwellings were built in 2005 or 2006. The comparables each have an unfinished basement, one of which is a walk-out. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 732 to 1,166 square feet of building area. The properties sold from May 2016 to July 2019 for prices ranging from \$900,000 to \$1,260,000 or from \$174.98 to \$246.00 per square foot of living area, including land.

The board of review noted that the subject was purchased in July 2016 for a price of \$1,025,000 or for \$205.25 per square foot of living area, including land, which is within the three-year time frame used in the sales ratio analysis for the 2019 evaluation. The board of review asserted that the assessor's comparables bracket the subject in dwelling size and noted the subject's estimated market value is well within the range of market sales and well below its 2016 purchase price.

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.

¹ The appellant failed to provide sales data for comparables #2 and #4 which has been drawn from the evidence provided by the board of review.

The record contains a total of seven suggested comparable sales for the Board's consideration, as three sales were common to both parties. The record also disclosed the subject property was purchased in July 2016 for a price of \$1,025,000 or for \$205.25 per square foot of living area, including land. The Board has given less weight to the reported sale of the subject property, along with the appellant's comparable #1 and the board of review's comparables #4 and #5 as the sales occurred in 2016 and 2017 which are dated and less likely to be indicative of the subject's market value as of January 1, 2019. Furthermore, the appellant's comparable #1 has a larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' three common comparables, along with board of review comparable #1. These four comparables are similar to the subject in location, dwelling size, design, age and most features. The comparables sold from June 2018 to July 2019 for prices ranging from \$900,000 to \$1,000,000 or from \$178.04 to \$190.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$942,958 or \$188.82 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record 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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