



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

APPELLANT: James Phlamm  
DOCKET NO.: 19-06826.001-R-1  
PARCEL NO.: 10-35-101-003

The parties of record before the Property Tax Appeal Board are James Phlamm, 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:** \$95,151  
**IMPR.:** \$119,894  
**TOTAL:** \$215,045

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 frame exterior construction with 3,554 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 1,056 square foot garage. The property has an approximately 1.88-acre lake front site and is located on Countryside Lake in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in Mundelein and from 1.01 to 1.49 miles from the subject property. The comparables have sites that range in size from approximately .98 to 2.32 acres of land area and are improved with one-story dwellings of frame or brick exterior construction ranging in size from 2,279 to 3,804 square feet of living area. The dwellings were built from 1956 to 1990 with comparable #1 having a reported effective age of

1980. The appellant reported that one comparable has a crawl space foundation and two comparables have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 874 to 1,940 square feet of building area. One comparable has a frame utility shed. The properties sold from August 2017 to September 2019 for prices ranging from \$370,000 to \$509,900 or from \$117.77 to \$162.35 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$158,777, which would reflect a market value of \$476,379 or \$134.04 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 \$215,045. The subject's assessment reflects a market value of \$653,831 or \$183.97 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 three comparable sales located in Mundelein. The board of review's comparable #3 is a duplicate of the appellant's comparable #3. The comparables have sites that range in size from approximately .98 to 2.07 acres of land area and are improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,988 to 3,804 square feet of living area. The dwellings were built in 1974 or 1990. The comparables each have a basement finished with a recreation room, central air conditioning, one or two fireplaces and a garage ranging in size from 591 to 874 square feet of building area. The properties sold from June 2018 to May 2019 for prices ranging from \$509,900 to \$605,000 or from \$134.04 to \$261.57 per square foot of living area, including land.

The board of review described the subject property as a lake front dwelling on Countryside Lake and contends that none of the comparables presented by the appellant are lake front or waterfront sales. The board of review asserted that the appellant's comparable sale #1 has a closing date in 2017 and the home is considerably smaller than the subject and has no basement. The board of review also asserted that the appellant's comparable #2 is 33 years older than the subject dwelling. The board of review argued that its comparable sales #1 and #2 are the only one-story waterfront sales on Countryside Lake within one year of the January 1, 2019 lien date. The assessor noted that these two comparables are inferior channel front properties in contrast to the subject's lake front property. The board of review provided aerial photographs of the subject and each of its comparables depicting their locations relative to the lake. The board of review stated that its comparable #3, which is shared with the appellant, is not a waterfront property but is otherwise the most similar one-story dwelling compared to subject in the neighborhood in regard to size and age.

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 five suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1 and #2, along with board of review comparable #2 due to their smaller dwelling sizes or older age when compared to the subject dwelling. Furthermore, the 2017 sale of the appellant's comparable #1 is dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the parties' common comparable, along with board of review comparable #1. These two comparables sold proximate in time to the assessment date at issue, however, the Board finds neither comparable has lake frontage like the subject and each comparable has varying degrees of similarity to the subject in land size, dwelling size, age and features. Nevertheless, these two comparables sold in June 2018 and May 2019 for prices of \$509,900 and \$604,999 or for \$134.04 and \$186.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$653,831 or \$183.97 per square foot of living area, including land, which falls above the range established by the best comparable sales in terms of overall market value but within the range on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences in location, land size, dwelling size, age and features 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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