



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

APPELLANT: Angela & Walter Trillhaase
DOCKET NO.: 19-06833.001-R-1
PARCEL NO.: 10-24-205-005

The parties of record before the Property Tax Appeal Board are Angela & Walter Trillhaase, the appellants, 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 ***a reduction*** 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: \$54,324
IMPR.: \$93,681
TOTAL: \$148,005

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 split-level dwelling of vinyl siding exterior construction with 2,286 square feet of above ground living area. The dwelling was constructed in 1962 and has a reported effective age of 1984.¹ Features of the home include a finished lower level, an additional partial basement finished with a recreation room, central air conditioning, three full baths, a fireplace and an 880 square foot garage. The property has a 17,180 square foot site and is located in Mundelein, Fremont Township, Lake County.

¹ The subject's property record card provided by the board of review disclosed the subject dwelling was remodeled in 1984 and also in 2018 based on building permits that were issued in March and April 2018 for remodeling and a garage for a combined total amount of \$98,000, which was unrefuted by the appellants. The property record card indicated the subject dwelling has an effective age of 1984.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located from .14 to 1.60 miles from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 9,910 to 16,220 square feet of land area and are improved with split-level dwellings of wood siding, vinyl siding or brick and wood siding exterior construction ranging in size from 1,288 to 2,805 square feet of above ground living area. The dwellings were built from 1965 to 1977 with the comparable #3 having a reported effective age of 1977. The comparables each have a finished lower level, one of which also has a partial basement that is unfinished. Each comparable has central air conditioning and one or two full baths. Two comparables each have one half bath and four comparables each have a garage ranging in size from 441 to 924 square feet of building area. Comparable #4 has a frame utility shed. The properties sold from January 2017 to October 2018 for prices ranging from \$185,000 to \$355,000 or from \$126.56 to \$178.69 per square foot of above ground living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$122,213, which would reflect a market value of \$366,676 or \$160.40 per square foot of above ground 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 \$164,462. The subject's assessment reflects a market value of \$500,036 or \$218.74 per square foot of above ground 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 four comparable sales located in Mundelein, three of which have the same assessment neighborhood code as the subject. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 11,780 to 17,400 square feet of land area and are improved with split-level dwellings of wood siding, vinyl siding or brick and vinyl siding exterior construction ranging in size from 1,128 to 2,182 square feet of above ground living area. The dwellings were built in 1964 or 1965 with comparables #1 and #3 having reported effective ages of 1977 and 1980. The comparables each have a finished lower level and an additional partial basement, two of which are finished with a recreation room. Each comparable has from one to three full baths, one of which also has a half bath and each has a garage ranging in size from 528 to 1,254 square feet of building area. Three comparables have central air conditioning and two comparables each have a fireplace. Comparable #3 has a utility shed and comparable #4 has a greenhouse with wood siding and glass walls. The properties sold from August 2018 to June 2020 for prices ranging from \$350,000 to \$474,000 or from \$160.40 to \$332.45 per square foot of above ground living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 evidence in the record supports a reduction in the subject's assessment.

The record contains eight suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellants' comparables #1, #2, #4 and #5, as well as the board of reviews comparables #2, #3 and #4 due to their dissimilar dwelling sizes when compared to the subject and/or their sale dates that occurred in 2017 and 2020, which are less proximate to the assessment date at issue and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds on this limited record that the best evidence of market value is the parties' common comparable shown as the appellants' comparable #3/board of review comparable #1. The Board finds this property sold proximate in time to the assessment date at issue and is overall most similar to the subject in location, dwelling size, design and age. However, the Board finds this comparable is inferior to the subject in that it has a smaller basement area with no recreation room, no fireplace and one fewer full bath when compared to the subject. The property sold in August 2018 for a price of \$350,000 or \$160.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$500,036 or \$218.74 per square foot of living area, including land, which is greater than the best comparable sale in the record both in terms of overall market value and on a price per square foot basis. The record also revealed that building permits were issued for the subject property in March and April 2018 for remodeling and a garage for a combined total amount of \$98,000. After considering adjustments to the comparables for differences when compared to the subject and the subject's recent remodeling, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is justified.

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: June 21, 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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