



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

APPELLANT: Sam Vavra
DOCKET NO.: 19-06834.001-R-1
PARCEL NO.: 10-36-200-002

The parties of record before the Property Tax Appeal Board are Sam Vavra, 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: \$33,343
IMPR.: \$170,605
TOTAL: \$203,948

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 2-story dwelling of wood siding exterior construction with 2,970 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full walk-out basement finished with a recreation room, central air conditioning and a 1,053 square foot garage. The property has a 7,420 square foot site and is located 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 with the same assessment neighborhood code as the subject and located within .70 of a mile from the subject property. The comparables have sites with 6,250 square feet of land area and are improved with 2-story or 2.5-story dwellings of vinyl siding exterior construction with either 2,588 or 2,608 square feet of living area. The dwellings were built in 1994 or 1995. Each comparable has a crawl space

foundation, central air conditioning, a fireplace and a garage with 400 or 472 square feet of building area. The properties sold from January 2018 to October 2019 for prices ranging from \$338,000 to \$389,000 or from \$130.60 to \$149.16 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$135,022, which would reflect a market value of \$405,107 or \$136.40 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 \$203,948. The subject's assessment reflects a market value of \$620,091 or \$208.78 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 four comparable sale with the same assessment neighborhood code as the subject. The board of review's comparables #3 and #4 are the same properties as the appellant's comparables #3 and #2, respectively.¹ The comparables have sites with either 6,250 or 7,910 square feet of land area and are improved with 2-story or 2.5-story dwellings of vinyl siding exterior construction with either 2,045 or 3,339 square feet of living area. The dwellings were built from 1993 to 2005. Two comparables have crawl space foundations and two comparables have basements, one of which is a walk-out finished with a recreation room. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 400 to 650 square feet of building area. The properties sold from April 2019 to April 2020 for prices ranging from \$353,000 to \$690,000 or from \$136.40 to \$273.84 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review described the subject property as a lake front property located on Diamond Lake in Mundelein. The board of review asserted that its comparable sale #1 is the only other lake front comparable sale on Diamond Lake to have sold within one year of the January 1, 2019 lien date and considers this to be the best unit of comparison available, but made note that its comparable #2 is also a lake front comparable sale on Diamond Lake that sold in early 2020. The board of review argued that the appellant's comparable sales are located on a small channel on the northwest side of Diamond Lake, two of which are being shared by the board of review due to a lack of other recent lake front sales. The board of review argued that while the appellant's comparables are superior to non-waterfront properties, they are considered to be inferior units of comparison when compared to the subject and other lake front properties.

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

¹ The board of review evidence revealed that its comparable #3/appellant's comparable #3 is a subsequent sale of this property in April 2020 for a price of \$400,000 or \$113.37 per square foot of living area, including land. Whereas, the appellant's evidence depicts a sale of this property in January 2018 for a price of \$389,000 or \$149.16 per square foot of living area, including land.

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 six suggested comparable sales for the Board's consideration, which includes two common comparables where one of the common properties sold twice. The Board has given less weight to the appellant's comparables, as well as board of review comparables #2, #3 and #4 which differ from the subject in age, dwelling size, foundation type and/or their sale dates occurred less proximate in time to the assessment date at issue. Furthermore, five of these comparables are not lake front properties like the subject.

The Board finds on this limited record that the best evidence of market value is 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 and design. However, the Board finds the dwelling is somewhat older in age and larger in size, when compared to the subject dwelling. In addition, the comparable has a considerably smaller garage size when compared to the subject. The property sold in April 2019 for a price of \$690,000 or \$206.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$620,091 or \$208.78 per square foot of living area, including land, which is below the best comparable sale in the record in terms of overall market value but slightly greater than the comparable on a price per square foot basis, which appears to be logical given its somewhat newer age, smaller dwelling size and larger garage. Therefore, based on this record and after considering adjustments to the comparable 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: 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

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

APPELLANT

Sam Vavra, 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