



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

APPELLANT: Daniel Ulrich  
DOCKET NO.: 19-06847.001-R-1  
PARCEL NO.: 02-24-402-005

The parties of record before the Property Tax Appeal Board are Daniel Ulrich, 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 **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:** \$29,328  
**IMPR.:** \$32,338  
**TOTAL:** \$61,666

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 split-level style home of wood siding exterior construction with 1,352 square feet of above-grade living area. The dwelling was constructed in 1966. Features of the home include a lower-level with finished area and a 676 square foot garage.<sup>1</sup> The property has a 217,800 square foot site and is located in Lake Villa, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$185,000

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<sup>1</sup> The appraisal submitted by the appellant describes the subject as having central air conditioning; however, both the appellant's description of the subject in the Residential Appeal petition and the subject's property record card presented by the board of review discloses the subject does not have central air conditioning.

as of January 1, 2019. The appraisal was prepared by Steven L. Smith, a certified residential real estate appraiser.

The intended use of the appraisal report was for an ad valorem tax appeal with the intended user identified as The Tax Appeal Company.

Under the sales comparison approach to value, the appraiser analyzed the sales of three comparables located 3.00 or 3.17 miles from the subject property. The appraiser noted that it was necessary to exceed a one mile radius in the search for comparables due to a lack of meaningful comparable properties which sold within those guidelines. The parcels range in size from 231,304 to 412,078 square feet of land area and are improved with split-level, ranch-style, or one-story homes of brick or wood siding exterior construction ranging in size from 1,344 to 1,826 square feet of above-grade living area.<sup>2</sup> The homes are from 17 to 60 years old. Each dwelling has a basement, two of which have finished area. Two of the homes each have a walkout-style basement. Each home has central air conditioning and from a 2-car to a 4-car garage. Two homes have one or three fireplaces. Comparable #3 has an 11 stall barn. The comparables sold from February 2018 to August 2019 for prices ranging from \$250,000 to \$350,000 or from \$150.60 to \$212.38 per square foot of living area, including land.

The appraiser made adjustments for financing concessions and adjusted each of the comparables for differences in location, lot size, view, age, room count, dwelling size, basement style and finish, garage size, number of fireplaces, and other improvements, resulting in adjusted sales prices ranging from \$180,940 to \$198,560. Based on the appraiser's analysis and giving most weight to appraisal comparables #1 and #2, the appraiser estimated an opinion of market value for the subject of \$185,000 as of January 1, 2019.

Based on this evidence, the appellant requested a reduction in the subject's assessment equivalent to the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,920. The subject's assessment reflects a market value of \$242,992 or \$179.73 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 six comparable sales where the board of review's comparable #1 is the same as appraisal comparable #2 and the board of review's comparable #3 is the same as appraisal comparable #1. The comparables are located from 2.45 to 8.12 miles from the subject property. The parcels range in size from 82,330 to 271,370 square feet of land area and are improved with ranch-style, split-level, or tri-level homes of brick or wood siding exterior construction ranging in size from 1,140 to 2,240 square feet of above-grade living area. The dwellings were built from 1940 to 2002. Five of the homes each have a basement or lower-level, one of which has a recreation room and two of which are walkout-style basements, and one home has a crawl space

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<sup>2</sup> Additional details regarding the features of the appraisal comparable not reported in the appraisal report are found in the grid analysis of the appraisal comparables presented by the board of review.

foundation. Three of the dwellings each have central air conditioning and five of the dwellings each have one or three fireplaces. Comparable #4 also features a metal pole building. Each comparable has a garage ranging in size from 440 to 1,008 square feet of building area. The comparables sold from January 2017 to August 2019 for prices ranging from \$200,000 to \$369,000 or from \$150.60 to \$207.38 per square foot of living area, including land.

The board of review presented a grid analysis of the appraisal comparables describing appraisal comparable #2 as having a pole building which the appraiser did not describe in the appraisal report. The grid analysis also includes a fourth comparable which was not included in the appraisal report submitted by the appellant to the Board, and consequently, is not described herein.

The board of review submitted a brief disputing the adjustments made by the appellant's appraiser due to inconsistencies in (i) adjustments made by the same appraiser in other appraisals for location, garage size, acreage, finished basement area, and appraisal comparable #3's barn, and (ii) descriptions of the same comparables in other appraisals. The board of review submitted pages from appraisals of other properties in support of this contention. The board of review further asserted that the appraiser omitted the subject's pond view and private dock, which are described in prior listing sheets presented by the board of review, and failed to make adjustments for appraisal comparable #2's pole building which is not described in the appellant's appraisal. The board of review stated that the appraiser failed to disclose a November 2017 sale of the subject property for \$215,000 as disclosed in the PTAX-203 Real Estate Transfer Tax Declaration submitted by the board of review.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. Even if adjustments are made to the appraisal comparables for the subject's pond view and appraisal comparable #2's pole building, as asserted by the board of review, the appraiser's opinion of market value of the subject would still be within the range of the adjusted sales prices of the appraisal comparables. Although the board of review disputed other adjustments to the appraisal comparables, the Board finds that the board of review failed to support its contention that the adjustments to the appraisal comparables with respect to the subject must be the same as adjustments to the same comparables with respect to other properties. The Board gives less weight to the November 2017 sale of the subject property, which is more remote in time than the comparables sales in the appraisal report.

The subject's assessment reflects a market value of \$242,992 or \$179.73 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$185,000 as of the assessment date at issue. Accordingly, a reduction in the subject's assessment commensurate with the appellant's request 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:

March 15, 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

Daniel Ulrich, 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