



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

APPELLANT: Deborah Marry
DOCKET NO.: 19-06853.001-R-1
PARCEL NO.: 10-28-403-015

The parties of record before the Property Tax Appeal Board are Deborah Marry, 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: \$36,733
IMPR.: \$176,579
TOTAL: \$213,312

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 4,745 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, with finished area, central air conditioning, a fireplace, an inground swimming pool and a 4-car garage with 1,200 square feet of building area. The property has an approximately 40,080 square foot site and is located in Hawthorn Woods, Fremont 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 \$610,000 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 in support of an ad valorem tax appeal with The Tax Appeal Company identified as the intended user of the report.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located within 0.28 of a mile from the subject property. The comparables have sites with either 40,075 or 50,530 square feet of land area and are improved with two-story dwellings of average+ quality construction that range in size from 4,588 to 5,936 square feet of living area. The homes range in age from 13 to 20 years old. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces, and a 3-car, a 4-car, or a 6-car garage. Comparable #1 has an inground swimming pool. The comparables sold from March to May 2018 for prices ranging from \$540,000 to \$775,000 or from \$105.88 to \$142.76 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, view, condition, dwelling size, inground swimming pool and other features and arrived at adjusted prices for the comparables ranging from \$601,000 to \$626,620 and an opinion of market value for the subject of \$610,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$203,313 which equates to the subject's appraised value when applying 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 \$213,312. The subject's assessment reflects a market value of \$648,562 or \$136.68 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 comparables located within approximately 0.28 of a mile from the subject property. Board of review comparables #2 and #3 are the same properties as the appraisal comparables #1 and #2, respectively. The comparables have sites that range in size from 40,080 to 50,530 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction that range in size from 3,457 to 6,062 square feet of living area.¹ The homes were built from 1997 to 2006. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 774 to 1,878 square feet of building area. Comparables #2 and #3 each have an inground swimming pool. The comparables sold from April to December 2018 for prices ranging from \$625,000 to \$775,000 or from \$127.85 to \$180.79 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

¹ The parties differ as to the property details of the two common comparables with respect to dwelling size, fireplace count and presence of inground swimming pool. The Board finds the property information reported in the board of review's grid analysis to be most reliable, which the appellant did not dispute.

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 appellant submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration, two of which were common to both parties. The Board finds the property details for appraisal comparables #1 and #2, also submitted by the board of review, differ between the two parties with respect to dwelling size, fireplace count and inground swimming pool, all of which were adjusted for in the appraisal. The report excludes comments addressing these property differences suggesting the appraiser failed to verify property specific data with public records. Therefore, the Board finds the appraiser's estimated value opinion lacks reliability and gives the appraised value of the subject little weight. The Board shall, however, consider the raw sales submitted in the appraisal report.

The Board give less weight to the appraisal comparable #1/board of review comparable #2 along with board of review comparable #1 which have substantially different dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be appraisal comparables #2 and #3 which includes board of review comparable #3. These two properties are similar to the subject in location, age, design, dwelling size and some features and sold in May and March 2018 for prices of \$655,000 and \$540,000 or for \$142.76 and \$105.88 per square foot of living area, including land, respectively. Appraisal comparable #2/board of review #3 is considered most like the subject in dwelling size, basement features and presence of an inground swimming pool. This property sold for a price of \$655,000 or \$143.17 per square foot. The subject's assessment reflects a market value of \$648,562 or \$136.68 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record and falls below the sale price and per square foot sale price of the most similar comparable sale. After considering adjustments to the comparables for differences with the subject, on this limited record, the Board finds a reduction in the subject's assessment is not 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:

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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