



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

APPELLANT: Roger Molina
DOCKET NO.: 19-06854.001-R-1
PARCEL NO.: 10-36-107-001

The parties of record before the Property Tax Appeal Board are Roger Molina, 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: \$19,653
IMPR.: \$87,003
TOTAL: \$106,656

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 dwelling of wood siding exterior construction with 3,960 square feet of above grade living area.¹ The dwelling was constructed in 1959 and has an effective year built of 1981. Features of the home include a basement/lower level with finished area, central air conditioning and a 1,358 square foot 4-car garage. The property has a 21,875 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 an appraisal estimating the subject property had a market value of \$320,000 as of January 1, 2019. The appraisal was prepared by Steven L. Smith, a certified residential real

¹ The Board finds the best description of the subject property was reported in the subject's property record card, submitted by the board of review. The property record card describes the dwelling as a split-level design with no fireplace.

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. Smith described the subject as being in average condition with some interior repairs noted. Smith commented that the subject “sides” to a busy road, is adjacent to commercial property, has power lines in front of the improvements and is located within one mile of a railroad track. In support of these subject property elements, the appraiser referenced photographs and an aerial map contained within the body of the report. Smith reported the subject has an addition completed in 2011 and that the subject is considered to be an over improvement for the neighborhood due to its larger dwelling size.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using six comparable sales. Five of the properties are located within 0.98 of a mile from the subject property.² The comparables have sites that range in size from 8,280 to 16,534 square feet of land area that are improved with 1.5-story or 2-story dwellings of average or average+ quality construction that range in size from 2,088 to 3,360 square feet of living area. The homes range in age from 7 to 98 years old. Each comparable has a basement, five with finished area, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables sold from January 2017 to April 2019 for prices ranging from \$250,000 to \$390,000 or from \$101.43 to \$141.28 per square foot of living area, land included.

After adjusting comparables #1 and #3 for sale or financing concessions identified as “Points,” the appraiser adjusted the comparables for differences with the subject in location, view, site size, dwelling size, and other features. Smith explained that adjustments to comparables were “market based utilizing pair sales analysis” and arrived at adjusted prices for the comparables ranging from \$304,940 to \$337,800 and an opinion of market value for the subject of \$320,000. Based on this evidence, the appellant requested the subject’s assessment be reduced to reflect the subject’s appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,987. The subject's assessment reflects a market value of \$392,177 or \$99.03 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 two comparables located within approximately 0.16 of a mile from the subject property. The comparables have sites with either 22,020 or 24,260 square feet of land area and are improved with split-level dwellings of wood siding exterior construction that have 1,238 or 1,363 square feet of above grade living area. The homes were built in 1972 or 1977. Each comparable has a lower level with finished area, central air conditioning, one fireplace and a garage with 566 or 600 square feet of building area. The comparables sold in July 2017 and November 2018 for prices of \$206,000 and \$253,000 or for \$151.14 and \$204.36 per square foot of above grade

² The appraisal comparable #3, 1604 York Ct, depicted in the grid lacks a distance from the subject property. The accompanying location map for the appraisal comparables includes only five comparable properties which are misnumbered when compared to the grid analysis.

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 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 appellant submitted an appraisal and the board of review submitted two comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables which have substantially smaller dwelling sizes than the subject property.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant which had comparables more like the subject in location and dwelling size, despite other differences. The subject's assessment reflects a market value of \$392,177 which is above the appraised value. The Board finds the subject property had a market value of \$320,000 as of the assessment date at issue. Therefore, the Board finds a reduction in the subject's assessment, commensurate with the 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:

May 17, 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

Roger Molina, 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