



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

APPELLANT: Kenneth Novander  
DOCKET NO.: 19-06855.001-R-1  
PARCEL NO.: 10-16-402-034

The parties of record before the Property Tax Appeal Board are Kenneth Novander, 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:** \$39,447  
**IMPR.:** \$125,003  
**TOTAL:** \$164,450

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 and wood siding exterior construction with 3,956 square feet of living area.<sup>1</sup> The dwelling was constructed in 1999 and is approximately 20 years old. Features of the home include a basement with finished area,<sup>2</sup> central air conditioning, a fireplace and a 733 square foot 3-car garage. The property has a 15,246 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 \$500,000

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<sup>1</sup> The Board finds the best description of the subject's dwelling size was reported in the subject's property record card, submitted by the board of review.

<sup>2</sup> The Board finds the best description of the subject's basement was reported in the appraisal which included photographic evidence.

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 0.38 of a mile from the subject property. Smith described the subject's neighborhood as a "gated private golf course community" and reported the comparables as all located in the Ivanhoe neighborhood. The comparables have sites that range in size from approximately 15,000 to 34,848 square feet of land area, one with a golf course view. The sites are improved with 2-story dwellings of average or average+ quality construction that range in size from 3,018 to 4,272 square feet of living area. The homes range in age from 17 to 23 years old. Each comparable has a basement, one with finished area, central air conditioning, one fireplace, and a 3-car garage. The comparables sold from February to May 2018 for prices ranging from \$420,000 to \$600,000 or from \$129.75 to \$165.67 per square foot of living area, land included.

The appraiser adjusted the comparables for differences from the subject in site size, view, condition, dwelling size, and other relevant features. Smith explained that adjustments to comparables were "market based utilizing pair sales analysis" and arrived at adjusted prices for the comparables ranging from \$476,200 to \$519,500 and an opinion of market value for the subject of \$500,000. 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 \$183,291. The subject's assessment reflects a market value of \$557,285 or \$140.87 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 0.38 of a mile from the subject property. Board of review comparable #2 is the same property as the appraisal comparable #3, except with a 2017 sale date. The comparables have sites that range in size from 14,370 to 34,660 square feet of land area and are improved with two-story dwellings with a combination of brick, Dryvit, and wood siding exterior construction that range in size from 3,558 to 4,198 square feet of living area. The homes were built in 1998 or 2002. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 643 to 922 square feet of building area. The comparables sold from December 2016 to December 2017 for prices ranging from \$510,000 to \$670,000 or from \$142.93 to \$179.05 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

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 not warranted.

The appellant submitted an appraisal and the board of review submitted three comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables which sold in either 2016 or 2017, less proximate in time to the January 1, 2019, assessment date at issue than the sale comparables contained in the appraisal report.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$557,285 which is above the appraised value. The Board finds the subject property had a market value of \$500,000 as of the assessment date at issue. Since market value has been established the 2019 three-year average median level of assessments for Lake County of 32.89% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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

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