



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

APPELLANT: Radu Roman
DOCKET NO.: 19-06858.001-R-1
PARCEL NO.: 10-36-404-035

The parties of record before the Property Tax Appeal Board are Radu Roman, 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: \$21,509
IMPR.: \$154,136
TOTAL: \$175,645

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 is improved with a 2-story single family dwelling of brick exterior construction containing 4,317 square feet of living area.¹ The subject dwelling was built in 1960 and has an affective age of approximately 15 years. Features of the home include a partially finished basement, central air conditioning, three fireplaces, and an attached garage containing 1,048 square feet of building area. The property has a 12,197 square foot site that has a partial lakefront view and is located in Mundelein, Fremont Township, Lake County.

¹ The descriptive information for the subject as well as the only three comparable properties in this record was drawn in part from the information contained in the grid analyses prepared by the appellant's appraiser and the board of review. As to any inconsistencies in descriptive information such as the number of stories, effective ages, garage size, dwelling sizes and/or lot data, the Board has given more weight to the board of review evidence based on having access to the property record cards for each of the properties in this record and whose descriptive information was not refuted or challenged by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report estimating the subject property had a market value of \$475,000 as of January 1, 2019. The appraisal was prepared by Steven L. Smith, a Certified Residential Real Estate Appraiser and the property rights appraised were fee simple. The intended use of this appraisal was to develop a market value opinion of the subject property for ad valorem real estate tax appeal.

In estimating the market value of the subject property, the appellant's appraiser developed the sales comparison approach to value using three comparable sales located within .51 of a mile from the subject property with one comparable having a lakefront lot and one comparable having a channel-front parcel. The properties have sites ranging from 6,250 to 40,500 square feet of land area and are improved with 1-story or 2-story single family dwellings ranging in size from 2,608 to 4,610 square feet of living area and are reported to be either approximately 24 or 82 years old. Two comparables have a partial or a full finished basement, one with a walkout, and each comparable has central air conditioning, a fireplace, and a garage ranging in size from 400 to 1,168 square feet of building area. The sales occurred from January to May 2018 for prices ranging from \$389,000 to \$680,000 or from \$117.11 to \$149.16 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject in location, lot size, view, room count, dwelling size, basement style and/or finished area, garage size, number of fireplaces, and porch/deck to arrive at adjusted prices ranging from \$468,350 to \$483,600 and arrived at an estimated value for the subject property of \$475,000 as of January 1, 2019.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$158,331 which would reflect the appraised value at 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 \$175,645. The subject's assessment reflects an estimated market value of \$534,038 or \$123.71 per square foot of living area 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 a grid analysis containing information on the same three sale comparables utilized by the appraiser. In addition, the board of review submitted a memorandum prepared by an assessing official challenging the appraiser's opinion of value due to several "flaws" and "discrepancies" in the appraisal report. Specifically, the assessing official argued that the appraiser's large adjustments for lakefront and channel-front lots are unsupported; no site size was reported, and no site adjustment made to comparable #3; no adjustment made to comparable #1 based on its Dry-vit exterior; and inconsistent adjustments made for garage size in that a downward adjustment made to comparable #2 and no adjustment made to comparable #3, both of which are reported to have a 2-car garage, the same as the subject.

Based on this evidence and argument, the board of review requested that no change be made to 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal report and the board of review submitted a grid analysis and a narrative memorandum with regard to the same three comparable sales utilized by the appellant's appraiser in support of their respective positions before the Property Tax Appeal Board.

The Board gave little weight to the conclusion of value by the appellant's appraiser. The Board finds that the appraiser failed to report the site size of comparable #3; made no age adjustments to the comparables in spite of significant difference in ages of comparables #2 and #3 relative to the subject dwelling; made inconsistent adjustments for garage sizes to comparables #2 and #3; and erroneously reported descriptive data in the grid analysis such as the number of stories, effective ages, garage sizes, dwelling sizes and/or lot data. Moreover, the appraiser expressly addressed in his report the adjustments he made to the comparables for lakefront location/view and noted that all "other adjustments should be self explanatory," (*Sic*) but failed to explain the discrepancy with the aforementioned garage size adjustments, the lack of age adjustments and the lack of lot size data. These factors undermine and detract from the reliability of the appraiser's value conclusion.

The Board finds the only evidence of market value to be the three comparable sales presented by both parties. Each comparable differs significantly from the subject in lot size, age, and lot view. Additionally, comparables #2 and #3 have significantly smaller dwelling sizes relative to the subject, and comparable #3 lacks a basement, dissimilar to the subject's partially finished basement, and has a smaller 400 square foot garage relative to the subject's 1,048 square foot garage. Nevertheless, these properties sold from January to May 2018 for prices ranging from \$389,000 to \$680,000 or from \$117.11 to \$149.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$534,038 or \$123.71 per square foot of living area, including land, which is within the range established by the only comparable sales in the record both on an overall value basis and on a per square foot of living area basis. After considering adjustments to the only comparables in the record for characteristics such as age, lot size, lot view, dwelling size, and garage size, the Board finds that based on this evidence, the appellant did not prove by a preponderance of the evidence that the subject property is overvalued and, therefore, 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: 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

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