



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

APPELLANT: John Kelly
DOCKET NO.: 19-06885.001-R-1
PARCEL NO.: 15-18-103-029

The parties of record before the Property Tax Appeal Board are John Kelly, 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: \$52,714
IMPR.: \$190,595
TOTAL: \$243,309

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 2-story dwelling of brick exterior construction containing 4,438 square feet of living area. The dwelling was built in 2002 and is approximately 17 years old. Features of the home include full basement with 1,576 square feet of finished area, central air conditioning, two fireplaces, and an attached garage with 750 square feet of building area. The property has a site of approximately 31,360 square feet of land area and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 26,570 to 46,610 square feet of land area and are improved with 2-story dwellings of frame or Dryvit exterior construction that range in size from 3,797 to 4,987 square feet of living area. The

comparables range in age from 18 to 20 years old. Each comparable features a full basement, with four having from 1,066 to 1,813 square feet of finished area. Each dwelling also has central air conditioning, one to three fireplaces, and a garage ranging in size from 688 to 792 square feet of building area. The comparables sold from March 2017 to December 2019 for prices ranging from \$565,000 to \$810,500 or from \$111.36 to \$162.52 per square foot of living area, including land. Appellant's counsel also submitted a brief requesting a reduction to the subject's total assessment to \$660,374 or \$148.80 per square foot of living area, land included, to reflect the "median value of the submitted comparables."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$243,309. The subject's assessment reflects a market value of \$739,766 or \$166.69 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 comparable sales located within the same assessment neighborhood code as the subject property. The board of review comparable #3 was also submitted by the appellant as comparable #4. The comparables have parcels ranging in size from 32,220 to 39,200 square feet of land area and are improved with 2-story dwellings of brick, wood-siding and brick, or Dryvit exterior construction that range in size from 3,923 to 4,691 square feet of living area. The dwellings were built from 1999 to 2002. Each dwelling has a full basement with two having 1,203 and 1,555 square feet of finished area. Each comparable also has central air conditioning, one or two fireplaces, and an attached garage ranging from 690 to 943 square feet of building area. The comparables sold from July 2018 to December 2019 for prices ranging from \$700,000 to \$785,000 or from \$151.49 to \$178.43 per square foot of living area, including land. Based on this evidence, the board of review requested a 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, as to the appellant's counsel's request that a reduction in assessment should reflect the "median value of the submitted comparables," the Board finds that its decision must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the "median" sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles, the Board gave no weight to appellant's

request that the Property Tax Appeal Board base the subject's assessment on the "median value of the submitted comparables."

The Board finds the parties submitted a total of seven comparable sales for the Board's consideration (including one common comparable) with varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparables #1 and #3 based on their sale dates in 2017 being less proximate in time to the subject's January 1, 2019 assessment date at issue and, thus, less likely to be reflective of the subject's market value as of said date than the remaining comparables in the record. The Board also gave less weight to each of the parties' comparable #2 based on their significantly smaller dwelling sizes relative to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparable #1, along with the parties' common comparable. These two comparables in the record are most similar to the subject in location, site size, design, dwelling size, and most features. However, the parties' common comparable lacks a finished basement area, dissimilar to the subject's 1,576 square feet of finished basement area, suggesting that an upward adjustment should be considered to the common comparable in order to make it more equivalent to the subject. The two best comparables in the record sold in August 2018 and December 2019 for prices of \$785,000 and \$707,000 or for \$167.34 and \$151.49 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$739,766 or \$166.69 per square foot of living area, including land, which is bracketed and supported by the best comparable sales in this record both on an overall market value basis and on a per square foot of living area basis. The Board finds that the subject's assessment as reflected by its market value is particularly supported by board of review comparable #1 which features a finished basement area of similar size as the subject's and presented with a recent sale price of \$785,000 or \$167.34 per square foot of living area, land included. After considering adjustments to the best comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and, therefore, no reduction 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:

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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