



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

APPELLANT: Michael Kirwan  
DOCKET NO.: 19-06887.001-R-1  
PARCEL NO.: 15-30-302-003

The parties of record before the Property Tax Appeal Board are Michael Kirwan, 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:** \$48,742  
**IMPR.:** \$170,858  
**TOTAL:** \$219,600

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 1-story dwelling with brick exterior construction containing 3,447 square feet of living area. The dwelling was built in 1982 and is approximately 37 years old. Features of the home include a basement with a 1,639 square foot recreation room, 3½ bathrooms, central air conditioning, three fireplaces, and an attached garage with 828 square feet of building area and a 1,250 square foot inground swimming pool.<sup>1</sup> The property has a 42,690 square foot site 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 two comparable sales, located .1 and .58 from the subject with one being in the same assessment neighborhood code as the subject property. The

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<sup>1</sup> The board of review provided the subject's property record card which disclosed the subject has an inground swimming pool which was unrefuted by the appellant.

comparables have sites of 40,080 and 106,720 square feet of land area and are improved with 1-story dwellings with brick or wood siding exterior construction containing 3,351 and 2,776 square feet of living area. The dwellings were built 38 and 39 years ago. Each comparable has a partially finished basement, central air conditioning, one or two fireplaces, and an attached garage containing 748 and 761 square feet of building area. The comparables sold in September 2016 and June 2017 for prices of \$500,000 and \$545,000 or for \$180.12 and \$162.64 per square foot of living area, including land, respectively. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,600. The subject's assessment reflects a market value of \$667,680 or \$193.70 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 from .74 to .99 of a mile from the subject property. The comparables have parcels ranging in size from 40,500 to 151,590 square feet of land area and are improved with 1-story dwellings with brick or wood siding exterior construction that range in size from 2,969 to 4,938 square feet of living area. The dwellings were built from 1956 to 2006 with comparables #2 and #3 having effective ages of 1985 and 1976, respectively. Each dwelling has an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 743 to 1,382 square feet of building area. The comparables have from 2 to 5 bathrooms and two comparables have either one or three half baths. The comparables sold from August 2018 to July 2019 for prices ranging from \$559,000 to \$870,000 or from \$176.18 to \$190.30 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

### **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 Board finds the parties submitted a total of five comparable sales in support of their respective position before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables based on their sale dates in September 2016 and June 2017 which are too remote in time from the January 1, 2019 assessment date at issue to accurately reflect the subject's market value as of the said lien date. Additionally, the Board gives less weight to board of review comparable #1 based on its newer age as well as significantly larger lot size and substantially larger dwelling when compared to the subject property.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which are more similar to the subject in age, lot size, and dwelling size than the remaining

comparables in this record. However, these two best comparables in the record have unfinished basements, unlike the subject's 1,639 square foot recreation area; they are slightly smaller in dwelling size relative to the subject; they have fewer fireplaces and bathrooms compared to the subject; and they lack an inground swimming pool which is a feature of the subject property. This suggests that upward adjustments should be applied to these comparables in order to make the comparables more equivalent to the subject. These two best comparables in the record sold in August 2018 and July 2019 for prices of \$559,000 and \$565,000 of for \$187.77 and \$190.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$667,680 or \$193.70 per square foot of living area, including land, which is higher than the two best comparable sales in this record, but appears to be justified considering the subject's superior characteristics such as an inground swimming pool, finished basement, more fireplaces and bathrooms, and larger dwelling size relative to the two best comparable sales in this record. After considering adjustments to the comparables for the aforementioned differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is over assessed and, therefore, no reduction in the assessment amount 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

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