



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

APPELLANT: Jerome Ouper  
DOCKET NO.: 19-06902.001-R-1  
PARCEL NO.: 02-15-303-003

The parties of record before the Property Tax Appeal Board are Jerome Ouper, 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:** \$14,165  
**IMPR.:** \$121,382  
**TOTAL:** \$135,547

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 wood siding exterior construction with 3,162 square feet of living area.<sup>1</sup> The dwelling was constructed in 1995 and is 24 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 3-car 948 square foot garage. The property has a 40,278 square foot site and is located in Antioch, Antioch 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 \$325,000

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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 which includes only area having a foundation. The slight difference in dwelling size between the parties shall not affect the Board's decision.

as of January 1, 2019. The appraisal was prepared by Christopher R. Glenday, SRA, a certified general real estate appraiser.

The intended use of the appraisal report was to assist the client in a real estate assessment appeal. No additional users of the report beyond the client, Jerome Ouper, were identified in the report. The appraiser indicated the search for comparables focused on the most recent sales in the subject market that were “most similar in design, condition, quality of construction and functional utility” and selected the comparables with the “fewest amount of adjustments.”

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using five comparable sales located from 0.66 of a mile to 5.39 miles from the subject property. The comparables have sites that range in size from 11,090 to 62,918 square feet of land area and are improved with two-story dwellings with “Q4” quality construction that range in size from 3,295 to 3,807 square feet of living area. The homes range in age from 14 to 32 years old. Each comparable has a basement, two with finished area, one fireplace and either a 2-car or a 3-car garage. The comparables sold from January 2018 to October 2019 for prices ranging from \$315,000 to \$323,000 or from \$84.06 to \$98.03 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, age, dwelling size, and other features. One comparable was adjusted for finished basement area and one comparable with finished basement area was not adjusted. After adjustments, Glenday arrived at adjusted sale prices ranging from \$310,000 to \$343,000 and an opinion of market value for the subject of \$325,000. The appraiser commented that the subject’s value opinion exceeded the predominant value in the subject’s market and explained this was due to the “subject’s younger age, larger size and recent upgrades.” Based on this evidence, the appellant requested the subject’s assessment be reduced to \$108,322 which reflects the appraised value when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,547. The subject's assessment reflects a market value of \$412,122 or \$130.34 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 0.16 of a mile from the subject property. The comparables have sites with 40,580 or 43,920 square feet of land area and are improved with a 1.5-story or a 2-story dwelling of wood siding exterior construction having 2,838 or 3,669 square feet of living area. The homes were built in 1991 or 1993. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage with 815 or 864 square feet of building area. The comparables sold in March and April 2019 for prices of \$425,000 and \$475,000 or for \$129.46 and \$149.75 per square foot of living area, land included.

The board of review submitted comments arguing two sales in the subject’s neighborhood had not been used by the appraiser. The board of review also submitted an aerial plat depicting the subject’s site as backing up to a subdivision pond. The board of review’s aerial plat also showed

its comparable #1 as located on the same pond as the subject. 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 did not meet 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 two comparable sales for the Board's consideration. The Board finds appraisal comparables #4 and #5 were located more than two miles from the subject and that Glenday inconsistently adjusted for finished basement area of comparable #5. Furthermore, the appraisal report date of November 2019 means that, at minimum, two sales with close proximity to the subject and which sold within four months of the assessment date at issue were not utilized or commented on by the appraiser. Exclusion of these sales raises a question with respect to the comparable selection methodology employed by the appraiser. Therefore, the Board gives less weight to the opinion of value for the subject as presented in the appraisal. The Board shall, however, consider the unadjusted sales submitted in the appraisal report.

The appraisal contains five comparable sales while the board of review submitted two comparable sales. The Board gives less weight to appraisal comparables #4 and #5 along with board of review comparable #2 which differ from the subject in location and/or design. The Board finds the best evidence of market value to be appraisal comparables #1, #2 and #3 along with board of review comparable #1 which are more like the subject in location, age, design, dwelling size and other features. These comparables sold from January 2018 to March 2019 for prices ranging from \$315,000 to \$425,000 or from \$86.80 to \$149.75 per square foot of living area, including land. Board of review comparable #1 is most like the subject in age, site size, location and view and sold for \$425,000 or \$149.75 per square foot of living area, land included. The subject's assessment reflects a market value of \$412,122 or \$130.34 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering appropriate adjustments to the comparables for differences with the subject, the Board finds 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:

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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