



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

APPELLANT: David Maciuk  
DOCKET NO.: 19-06905.001-R-1  
PARCEL NO.: 02-13-101-015

The parties of record before the Property Tax Appeal Board are David Maciuk, 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:** \$23,866  
**IMPR.:** \$107,662  
**TOTAL:** \$131,528

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 wood siding exterior construction with 3,556 square feet of living area. The dwelling was constructed in 1989 and is approximately 30 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 2-car garage with 572 square feet of building area. The subject property has an inground swimming pool. The property has an 83,393 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 \$340,000 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.

The appraiser asserted the subject suffered from external obsolescence due to its proximity to Route 173, a busy road, and presence of power lines. The subject's 83,393 square foot site was described as having a view of woods and a pond. An aerial photo of the subject site depicts Route 173 at the southern boundary of the subject site. An exterior photo described power lines near Route 173.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located from approximately 0.08 of a mile to 1.69 miles from the subject property. The comparables have sites that range in size from 43,560 to 99,317 square feet of land area that are improved with 2-story dwellings of average+ quality construction that range in size from 2,617 to 4,170 square feet of living area. The homes range in age from approximately 27 to 30 years old. Each comparable has a basement, two with finished area, central air conditioning, one to three fireplaces, and a 2-car or a 3-car garage. The comparables sold from August 2017 to March 2019 for prices ranging from \$310,000 to \$449,000 or from \$106.38 to \$145.49 per square foot of living area, land included.

After adjusting comparable #3 for sale or financing concessions, the appraiser adjusted the comparables for differences with the subject in location, site size, condition, updates, dwelling size, basement finish and other features. Smith explained that adjustments to comparables were "market based utilizing pair sales analysis" and that it was necessary to exceed guidelines with respect to line, net, and gross adjustments. Smith then arrived at adjusted prices for the comparables ranging from \$332,300 to \$347,950 and an opinion of market value for the subject of \$340,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$113,332 which equates approximately to the subject's appraised value when applying 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 \$131,528. The subject's assessment reflects a market value of \$399,903 or \$112.46 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 five comparables located from 0.08 of a mile to approximately 1.69 miles from the subject property. Board of review comparables #1, #2 and #3 are the same properties as the appraisal comparables #1, #2 and #3, respectively. The comparables have sites that range in size from 11,020 to 99,380 square feet of land area and are improved with 1.5-story or 2-story dwellings of wood siding exterior construction that range in size from 1,989 to 4,170 square feet of living area.<sup>1</sup> The homes were built from 1989 to 2009. Each comparable has a basement, three with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 529 to 864 square feet of building area. The comparables sold from March 2018 to October

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<sup>1</sup> The board of review reports comparable #1 to have a dwelling size of 1,989 square feet reflecting \$160.88 per square foot of living area, land included. This contrasts to a per square foot sale price of \$122.28 reported by the appraiser given a dwelling size of 2,617 square foot of living area reported for its comparable #1.

2020 for prices ranging from \$320,000 to \$475,000 or from \$107.43 to \$160.88 per square foot of living area, land included.

The board of review submitted comments asserting the assessor's comparables support the subject's current value. The board of review asserted interior photos of the subject are from a prior 2018 appraisal. The board of review noted that dwelling sizes of the appraisal comparables #1 and #3 were incorrectly reported. Additionally, the board of review contended appraisal comparable #3 had an April 2019 sale date, however, the appraiser used a prior August 2017 sale in the report. 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 five comparable sales for the Board's consideration, where three of the board of review comparable properties were also included in the appellant's appraisal. The Board finds the appellant did not refute or explain discrepancies in the property characteristics of the common comparables, which could affect adjustments. In addition, appraisal comparables #3 and #4 have 2017 sale dates which are less proximate in time to the January 1, 2019, assessment date at issue. Furthermore, an April 2019 sale of appraisal comparable #3 should have been identified by the appraiser. For the above reasons, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board shall, however, consider the raw sales data presented in the appraisal report.

The appraisal contains four comparable sales while the board of review submitted a 2019 sale of appraisal comparable #3 and two additional comparable sales for the Board's consideration. The Board gives less weight to appraisal comparables #3 and #4 along with board of review comparable #5 which sold in 2017 or 2020, less proximate in time to the January 1, 2019, assessment date. The Board also gives less weight to board of review comparables #4 and #5 due to their substantially newer ages and smaller site sizes when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparables #1, #2 and #3, which includes appraisal comparables #1 and #2. These properties are relatively similar to the subject in location and age but have varying degrees of similarity to the subject in site size, dwelling size, design, basement features and each lacks an inground swimming pool which the subject includes. These comparables sold from March 2018 to April 2019 for prices ranging from \$320,000 to \$475,000 or from \$107.67 to \$160.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$399,903 or \$112.46 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering 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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