



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

APPELLANT: David Klein  
DOCKET NO.: 19-06918.001-R-1  
PARCEL NO.: 14-24-301-026

The parties of record before the Property Tax Appeal Board are David Klein, 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:** \$69,216  
**IMPR.:** \$129,551  
**TOTAL:** \$198,767

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 3,508 square feet of living area. The dwelling was constructed in 1987 and is 32 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, an inground swimming pool and an 877 square foot garage. The property has an approximately 125,420 square foot site and is located in Lone Grove, Ela 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 0.97 of a mile from the subject property. The comparables have sites that range in size from 66,590 to 220,260 square feet of land area and are improved with two-story dwellings of brick or frame exterior construction that range in size from 3,036 to 4,280 square feet of living area. The dwellings range in age from 25 to 39 years old. Each comparable has an unfinished basement, central air

conditioning, one to five fireplaces and a garage ranging in size from 675 to 821 square feet of building area. The properties sold from October 2017 to March 2019 for prices ranging from \$485,000 to \$654,000 or from \$142.52 to \$170.06 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$186,782 which reflects a market value of \$560,402 or \$159.75 per square foot of living area, land included, 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 \$198,767. The subject's assessment reflects a market value of \$604,339 or \$172.27 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 four comparable sales located within 0.84 of a mile from the subject property. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #3 and #2, respectively. The comparables have sites that range in size from 80,470 to 220,260 square feet of land area and are improved with two-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 2,957 to 3,948 square feet of living area. The homes were built from 1976 to 1994. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 675 to 777 square feet of building area. The properties sold from March 2018 to March 2019 for prices ranging from \$505,000 to \$654,000 or from \$165.65 to \$176.87 per square foot of living area, land included.

The board of review also submitted comments stating that the subject received a 2019 board of review reduction to \$170.00 per square foot and pointed out that the subject property includes an inground swimming pool and gazebo. The board of review contended that, with additional comparables, the subject's reduced assessment falls within the range of the comparables in the record. 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 record contains seven comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to the appellant's comparable #1 which sold in 2017, less proximate to the January 1, 2019 assessment date than other comparables in the record. The Board gives less weight to the appellant's comparables #3 and #5 and board of review comparable #1 which have substantially dissimilar site sizes when compared to the subject's site.

The Board finds the best evidence of market value to be the remaining comparables, which includes one of the common comparables, and are more similar to the subject in location, age, design, dwelling size, site size and other features, although none of these properties has an inground swimming pool amenity like the subject property. These comparables sold from March to August 2018 for prices ranging from \$485,000 to \$654,000 or from \$159.75 to \$176.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$604,339 or \$172.27 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from 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: 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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