



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

APPELLANT: Richard Harnung
DOCKET NO.: 19-06920.001-R-1
PARCEL NO.: 10-23-202-045

The parties of record before the Property Tax Appeal Board are Richard Harnung, 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: \$33,735
IMPR.: \$107,018
TOTAL: \$140,753

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 brick and frame exterior construction with 3,522 square feet of living area.¹ The dwelling was constructed in 1988 and is 21 years old. Features of the home include a partial basement with finished area, central air conditioning, one fireplace, an inground swimming pool and an 824 square foot three-car detached garage. The property has an approximately 20,038 square foot site and is located in Mundelein, Fremont 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 \$385,000 as of January 1, 2019. The appraisal was prepared by Steven L. Smith, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the

¹ The Board finds the best evidence of the description of the subject property was found in the appraisal.

appraisal was to estimate market value of the subject property for real estate tax appeal. The appraiser described the subject as being in average condition.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing four comparable sales that are located within .33 miles from the subject property. The comparables are described as two-story dwellings ranging in size from 3,326 to 4,049 square feet of living area and are approximately 21 or 22 years old. Each comparable has a full basement with finished area, one of which is a walkout design, central air conditioning and a three-car garage. Three comparables each have a fireplace. One comparable also has an inground swimming pool. The comparables have sites ranging in size from 12,197 to 20,038 square feet of land area. The comparables sold from February to September 2019 for prices ranging from \$375,000 to \$420,000 or from \$98.67 to \$124.26 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in room count, gross living area, basement, and other features. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$385,000 as of January 1, 2019. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,753. The subject's assessment reflects a market value of \$427,951 or \$121.51 per square foot of living area, land included, when using 3,522 square feet of living area, including land, and applying 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 of the subject property the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject. Board of review comparable #1 is the same property as appraisal comparable #2. The comparables are described as two-story dwellings with vinyl siding exteriors ranging in size from 3,216 to 3,413 square feet of living area and were constructed from 1996 to 1998. Each comparable has a basement with a recreation room, central air conditioning, one fireplace and a garage ranging in size from 682 to 824 square feet of building area. The comparables have sites ranging in size 12,200 to 13,940 square feet of land area. The comparables sold in April or August 2018 for prices of \$420,000 to \$455,000 or from \$126.01 to \$135.73 per square foot of living area, including land. Although the board of review's grid analysis and assessor records show the subject has an unfinished basement, the board of review acknowledged that the subject has finished basement area as noted in the appraisal. Based on this evidence, the board of review believes the subject's assessment is supported.

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 appellant submitted an appraisal and the board of review submitted four comparables, one of which was utilized in the appraisal to support their respective positions before the Board.

The Board gives less weight to the appraiser's conclusion as the appraiser utilized a sale with a considerably larger dwelling size than the subject when other comparables more similar in size were available that were provided by the board of review. In addition, the appraiser applied questionable adjustments or lack thereof for differences in room count and amenities which further undermines the credibility of the appraiser's conclusion of value. For example, the appraiser applied an adjustment to comparable #1 which has the same room count as the subject without explanation.

The Board finds the best evidence of the subject's market value to be appraiser comparables #2, #3, and #4 along with the board of review comparables which includes the common comparable. These comparables are similar to the subject in location, age, dwelling size and some features. However, five comparables lack an inground swimming pool which is a feature of the subject. These properties sold from February 2018 to September 2019 for prices ranging from \$375,000 to \$455,000 or from \$107.54 to \$135.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$427,951 or \$121.51 per square foot of living area, land included which is within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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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