



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

APPELLANT: Donald Hubbartt  
DOCKET NO.: 19-06926.001-R-1  
PARCEL NO.: 07-20-101-048

The parties of record before the Property Tax Appeal Board are Donald Hubbartt, 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:** \$37,354  
**IMPR.:** \$149,069  
**TOTAL:** \$186,423

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 3,326 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 630 square foot garage. The property has a 20,040 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparables located within .36 miles from the subject. The comparable sales have sites ranging in size from 10,020 to 23,090 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built from 1994 to 1997. The dwellings range in size from 3,046 to 3,578 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and

a garage ranging in size from 440 to 876 square feet of building area. Comparables #2 and #5 sold in April 2019 and September 2017 for prices of \$345,000 and \$468,000 or \$100.82 and \$150.77 per square foot of living area, including land, respectively. The appellant's evidence disclosed the subject sold in May 2016 for \$665,000 or \$199.94 per square foot of living area, including land. 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 \$186,423. The subject's assessment reflects a market value of \$566,808 or \$170.42 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 six comparables located within .45 miles from the subject as two comparables were submitted twice.<sup>1</sup> The comparables have sites ranging in size from 20,040 to 200,110 square feet of land area and are improved with one-story or two-story dwellings of wood siding or brick exterior construction that were built from 1989 to 2000. The dwellings range in size from 3,000 to 6,080 square feet of living area. Each comparable has a basement with four having a recreation room. Other features include central air conditioning, one to four fireplaces and a garage ranging in size from 640 to 936 square feet of building area. Comparable #8 has an additional 1,008 square foot garage and an inground swimming pool. Four of the comparables sold from March 2018 to August 2020 for prices ranging from \$520,000 to \$705,000 or from \$99.51 to \$208.89 per square foot of living area, including land. The board of review's evidence also disclosed the subject sold in May 2016 for \$665,000 or \$199.94 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

As initial matter, the Board gives no weight to appellant's comparables #1, #3 and #4 along with board of review comparables #1 and #5 because they do not address the appellant's overvaluation argument as no sales data was provided for these comparables.

The record contains six suggested comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #3 and #4 which are one-story dwellings unlike the subject's two-story dwelling and to board of review comparable #8 due to its significantly larger dwelling size and inground swimming pool when compared to the subject. In addition, the Board gives less weight to appellant's comparable #5 and board of review

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<sup>1</sup>The Board has renumbered the second set of three comparables as #6, #7 and #8. The Board finds board of review comparables #2 and #3 were the same as comparables #6 and #7 in the board of review's grid analysis.

comparable #4 which sold in 2017 or 2020, less proximate in time to the subject's assessment date of January 1, 2019.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #2 and board of review comparable #2 which sold proximate in time to the January 1, 2019, assessment date and overall are more similar to the subject in location, age, dwelling size and features. However, the Board recognizes upward adjustments would have to be considered to appellant's comparable #2 for smaller site size, unfinished basement and smaller garage when compared to the subject. The comparables sold in April 2019 and November 2019 for prices of \$345,000 and \$520,000 or \$100.82 to \$173.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$566,808 or \$170.42 per square foot of living area, including land, which is bracketed by the best comparable sales in the record on a price per square foot basis but higher on overall market value. The Board also finds the subject's current assessment reflects a market value that is considerably less than the 2016 sale price of the subject. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified 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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