



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

APPELLANT: Andrew Greenawalt
DOCKET NO.: 19-06938.001-R-1
PARCEL NO.: 15-30-301-006

The parties of record before the Property Tax Appeal Board are Andrew Greenawalt, 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: \$43,407
IMPR.: \$167,738
TOTAL: \$211,145

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 exterior construction with 4,136 square feet of living area. The dwelling was constructed in 1980 and is approximately 39 years old with an effective year built of 1985 due to remodeling.¹ Features of the home include a basement with a 1,300 square foot recreation room, central air conditioning, three fireplaces and a 696 square foot two-car garage. The property has a 41,818 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a Desktop Valuation for the subject property prepared by Steven L. Smith, a Certified Residential Real Estate Appraiser, estimating a market value of \$575,000, including

¹ The subject's property record submitted by the board of review indicated two permits were issued in 2013 and 2018 for remodeling.

land, as of January 1, 2019. The client named in the report is the appellant's counsel's law firm, The Tax Appeal Company. The report has a stated purpose on page 1 of determining the market value for the subject property primarily utilizing the sales comparison approach and in the Addendum is described as a Restricted Appraisal Report. The reliability of the valuation may be impacted by the appraiser's lack of inspection of the subject. However, in the Addendum to the report it states the intended use is to evaluate the property for a real estate tax appeal only (Ad Valorem), subject to the stated Scope of Work, purpose, reporting requirements and definition of market value; moreover, the report is not for mortgage financing purposes.

The appraiser assumed the subject dwelling was in average condition. In the sales comparison analysis, Smith selected three comparables located from .29 to .76 of a mile from the subject. The sites range in size from 40,563 to 80,150 square feet of land area and are improved with dwellings that are 30 or 32 years old. The homes range in size from 3,520 to 4,714 square feet of living area. Each comparable is in average condition and has a finished basement. Each property has a three-car or a four-car garage. The comparables sold from March to December 2018 for prices ranging from \$550,000 to \$610,000, including land.

Smith asserted that comparable #1 is a larger home with a finished basement and larger site. Comparable #2 is a smaller home with a slightly smaller site.² Comparable #3 is a larger home with a similar size site. Smith found that comparables #1 and #2 were the most similar to the subject due to overall appeal to the market and were given the most weight. Adjustments were reportedly market based, using a paired sales analysis, and were maintained in the appraiser's work file. Based on this data, Smith opined a market value for the subject property of \$575,000 or \$139.02 per square foot of living area, including land, as of January 1, 2019.

Based on this evidence, the appellant requested a reduced total assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$211,145. The subject's assessment reflects a market value of \$641,973 or \$155.22 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 a grid analysis with information on five comparable sales with the same assessment neighborhood code as the subject property and located from .07 to 1.22 miles from the subject. The sites range in size from 41,820 to 111,510 square feet of land area and are improved with two-story dwellings of brick or dryvit exterior construction that were built from 1984 to 2003. The homes range in size from 3,918 to 4,790 square feet of living area. The comparables have basements with four having a recreation room ranging in size from 1,701 to 1,949 square feet. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 700 to 1,020 square feet of building area. Board of review comparable #1 has an inground swimming pool and board of review comparable #4 has a concrete tennis court. The comparables sold from

² The Board finds the appellant incorrectly stated this comparable has a slightly smaller site size when it actually has a larger site size.

February to August 2018 for prices ranging from \$609,000 to \$880,000 or from \$155.44 to \$192.06 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$575,000, while the board of review submitted five comparable sales from the subject's neighborhood. The Board gives less weight to the value conclusion contained in the appellant's appraisal as the appraiser utilized a sale with a significantly larger site size than the subject's site when other sales more similar in size were available that were submitted by the board of review. Furthermore, the appraisal contains a limited sales comparison analysis that listed few details on the three comparables sales when compared to the subject along with a lack of reported adjustments and minimal explanation as to the rationale for the subject's value conclusion. For these reasons, the Board finds the appraiser's value conclusion is not a credible or reliable indicator of the subject's estimated market value as of the assessment date of January 1, 2019. Instead, the Board will examine the raw sales data presented by both parties.

The Board has given reduced weight to appraisal sale #1 due to its significantly larger site size when compared to the subject property. The Board gives less weight to board of review comparable #1 which has an inground swimming pool and to board of review comparables #4 and #5 which are newer dwellings when compared to the subject. In addition, board of review comparable #4 has a concrete tennis court and board of review comparable #5 has a significantly larger site size when compared to the subject.

The Board finds the best evidence of market value to be appraisal comparables #2 and #3 along with board of review comparables #2 and #3. These comparables are more similar to the subject in location, design, age, dwelling size and features. These comparables sold from March to July 2018 for prices ranging from \$550,000 to \$820,000 or from \$116.67 to \$177.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$641,973 or \$155.22 per square foot of living area, including land, which is within the range established by the best comparable sales in the record both in terms of overall value and on a per-square-foot basis. In conclusion, based on this evidence and after considering appropriate adjustments to these comparables for differences when compared to 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: July 19, 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

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