



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

APPELLANT: Kenneth Ebben
DOCKET NO.: 19-06940.001-R-1
PARCEL NO.: 10-32-300-009

The parties of record before the Property Tax Appeal Board are Kenneth Ebben, 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: \$90,393
IMPR.: \$143,480
TOTAL: \$233,873

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 is improved with a ranch style dwelling with loft of masonry exterior construction with 4,284 square feet of living area. The dwelling was built in 1971 and is approximately 48 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, two-car attached garage, two-car detached garage and a 5,000 square foot pole building.¹ The property has an approximately 218,235 square foot site and is located in Wauconda, 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 \$600,000 as of January 1, 2019. The appraisal was prepared by Steven L. Smith, a State of Illinois Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and

¹ The Board finds the best description of the subject property was found in the appraisal presented by the appellant.

the intended use of the appraisal was for ad valorem, real estate tax appeal. The appraiser described the subject property as being in average minus condition. The subject's interior is dated with original kitchen and baths.

The appraiser developed the sales comparison approach to value using five comparable sales improved with 1.5-story or ranch style dwellings that range in size from 2,242 to 3,460 square feet of living area. The homes range in age from 30 to 79 years old. Each comparable has a basement with three having finished area. Other features of each comparable include central air conditioning, one to three fireplaces, and a two-car to a four-car garage. Comparable #1 has an inground swimming pool. Comparables #1 and #5 each have an outbuilding. Comparable #2 has a guest house. The comparables have sites ranging in size from 118,942 to 351,529 square feet of land area and are located from .16 to 1.83 miles from the subject property. The sales occurred from September 2015 to October 2019 for prices ranging from \$412,000 to \$603,000 or from \$170.81 to \$226.58 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject in location, site size, view, quality of construction, condition, room count, gross living area, basement size and finish, garages, and other amenities to arrive at adjusted prices ranging from \$577,300 to \$629,555. Based on these adjusted prices, the appraiser estimated the subject has a market value of \$600,000 or \$140.06 per square foot of living area, including land. The appellant requested the assessment be reduced to \$199,998 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,873. The subject's assessment reflects a market value of \$711,076 or \$165.98 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 response to the appeal, the board of review noted the sale dates for appraisal comparables #1, #3 and #4. The subject property is noted as having "average+" quality of construction. Appraisal comparable sale #2 is noted as having "average" quality of construction and receives a positive \$50,000 adjustment while appraisal comparable also has "average" quality of construction but receives no adjustment when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with 1-story or 1.5-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 2,036 to 4,122 square feet of living area. The dwellings were built from 1936 to 1989 with the oldest comparable having an effective year built of 1960. The comparables have basements with recreation rooms, one of which is a walk out design. Each comparable has central air conditioning, two to five fireplaces, and an attached garage ranging in size from 462 to 1,000 square feet of building area. Comparable #1 also has a 484 square foot detached garage. Comparables #1 and #2 have an enclosed frame porch and comparable #3 has a four-sided closed pole building. These properties have sites ranging in size from 152,810 to 196,460 square feet of land area and are located in Wauconda, Mundelein and Grayslake. Comparable #1 also has the same neighborhood code as the subject. The sales occurred from June to December 2018 for prices ranging from \$420,000 to \$720,000 or from \$153.79 to \$233.30 per square foot of living area, including land. Based on this evidence, the board of review requests no change in 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.

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 appraisal due to errors and inconsistencies in the adjustment process. For example, the appraiser utilized three dated sales that sold from 2015 to 2017 and only applied a time adjustment to the comparable that sold in 2016. In addition, the appraiser applied a positive \$50,000 adjustment to comparable #2 for its average quality of construction rating when compared to the subject but did not apply a positive \$50,000 adjustment to comparable #5 which also has an average quality of construction rating. For these reasons, the Board gives little weight to the appraiser's conclusion of value for the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparables #2 and #5 along with the board of review comparables which sold more proximate in time to the January 1, 2019 assessment date. However, the Board recognizes adjustments would have to be considered to these comparables for differences in lot size, dwelling size, age, and/or features. Nevertheless, these properties sold from May 2018 to October 2019 for prices ranging from \$420,000 to \$720,000 or from \$153.79 to \$233.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$711,076 or \$165.98 per square foot of living area, land included which is within the range established by the most recent comparable sales in the record. After considering adjustments to the most recent comparable sales 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: 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

AGENCY

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