



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

APPELLANT: Brian Bodden
DOCKET NO.: 19-06941.001-R-1
PARCEL NO.: 02-05-406-025

The parties of record before the Property Tax Appeal Board are Brian Bodden, 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: \$5,173
IMPR.: \$54,513
TOTAL: \$59,686

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 one-story dwelling of wood siding exterior construction with 1,128 square feet of above ground living area.¹ The dwelling was constructed in 1974. Features of the home include a finished lower level, central air conditioning, a fireplace and a two-car garage with 492 square feet of building area. The property has an approximately 8,100 square foot site and is located in Antioch, Antioch Township, Lake County.²

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 \$155,000 as of January 1, 2019. The appraisal was prepared by Steven L. Smith, a Certified Residential

¹ The descriptive information of the subject dwelling was obtained from the subject's property record card provided by the board of review, since the appraiser indicated in the appraisal report that no interior inspection was made.

² The Board finds the only description of the subject's site size is found in the appraisal provided by the appellant.

Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate market value of the subject property for real estate tax appeal. The appraiser described the appraisal as an exterior only report. The subject dwelling is assumed to be in average condition for the neighborhood.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing three comparable sales that are located within .31 miles from the subject property. The comparables are described as raised ranch dwellings ranging in size from 972 to 1,114 square feet of above ground gross living area and are approximately 42 to 56 years old. Each comparable has a full basement with finished area, central air conditioning and either a one-car or a two-car garage. Comparable #1 has one fireplace. The comparables have sites ranging in size from 8,136 to 9,553 square feet of land area. The comparables sold from January to September 2019 for prices ranging from \$155,000 to \$165,000 or from \$143.54 to \$159.47 per square foot of above ground gross living area, including land. The appraiser applied adjustments to the comparables for sale or financing concessions and differences when compared to the subject in site size, condition, room count, gross living area, garage size and other features. Based on the adjusted sale prices, the appraiser estimated the subject property had a market value of \$155,000 as of January 1, 2019.

The appraiser noted in page 3 of 3 of the addendum that the appraisal is a limited scope assignment. The extent of the investigation was viewed front exterior aspect only. The source of data was found through county records/MLS. If a full inspection were completed, the value opinion may differ.

Based on this evidence, the appellant requested a reduction in the subject's assessment 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 \$59,686. The subject's assessment reflects a market value of \$181,472 or \$160.88 per square foot of above ground 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 of the subject property the board of review submitted information on five comparable sales with the same assessment neighborhood code as the subject and located within .44 of a mile of the subject property. The comparables are described as one-story dwellings of wood siding exterior construction ranging in size from 982 to 1,184 square feet of above ground living area and were constructed from 1976 to 1982 with comparables #3 and #4 having reported effective ages of 1998 and 1973, respectively. Each comparable has a finished lower level and a garage ranging in size from 484 to 576 square feet of building area. Four comparables have central air conditioning and two comparables each have one fireplace. The comparables sold from June 2018 to September 2019 for prices ranging from \$180,000 to \$198,000 or from \$152.03 to \$190.43 per square foot of above ground 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.

The appellant submitted an appraisal of the subject property and the board of review submitted five comparable sales to support their respective positions before the Board. The Board has given less weight to the appraiser's conclusion of value as the appraiser utilized one sale with a considerably smaller 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 a questionable adjustment to comparable #3 for condition without having made an interior inspection of the subject dwelling for comparison purposes, which further undermines the credibility of the appraiser's conclusion of value. However, the Board will analyze the raw sales data of the comparables presented in the appraisal.

The record contains a total of eight comparable sales for the Board's consideration. The Board has given reduced weight to the appellant's appraisal comparable #1 and board of review comparable #1 due to their smaller dwelling sizes and/or lack of central air conditioning when compared to the subject.

The Board finds the best evidence of the subject's market value to be the appellant's appraisal comparables #2 and #3, along with the board of review comparables #2, #3, #4 and #5. These comparables are similar to the subject in location, dwelling size and some features. These properties sold from July 2018 to May 2019 for prices ranging from \$159,900 to \$198,000 or from \$143.54 to \$177.58 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$181,472 or \$160.88 per square foot of above ground 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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