



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

APPELLANT: Trevor Salato
DOCKET NO.: 19-06950.001-R-1
PARCEL NO.: 09-13-205-030

The parties of record before the Property Tax Appeal Board are Trevor Salato, 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: \$19,682
IMPR.: \$53,202
TOTAL: \$72,884

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 vinyl siding exterior construction with 1,860 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, and a 530 square foot garage. The property has an 8,250 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .28 miles from the subject property.¹ The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 2,302 to 2,596 square feet of living area. The dwellings were

¹ The Board finds appellant's comparable #5 does not address the overvaluation argument and will not be considered further in the analysis as no sale price and sale date were provided.

constructed in 2003. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 454 to 568 square feet of building area. Two comparables each have a fireplace. The comparables have sites ranging in size from 8,250 to 13,340 square feet of land area. The comparables sold from June 2017 to July 2018 for prices ranging from \$230,000 to \$308,000 or from \$99.84 to \$133.80 per square foot of living area including land. The appellant's evidence disclosed the subject sold in January 2019 for \$249,000 or \$133.87 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 \$72,884. The subject's assessment reflects a market value of \$221,599 or \$119.14 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 documents associated with the sale of the subject that included the Multiple Listing Service (MLS) sheet, the Listing and Property History Report, the PTAX-203 Illinois Real Estate Transfer Declaration and the subject's property record card. These documents indicate the subject property sold in January 2019 for \$249,000 or \$133.87 per square foot of living area including land. In further support of its assessment, the board of review submitted a grid analysis on five comparable sales. However, comparable #2 was the sale of the subject. The remaining four comparables were located within .52 miles from the subject property. The comparables were improved with two-story dwellings of vinyl siding or vinyl siding and brick exterior construction that range in size from 1,860 to 2,302 square feet of living area. The dwellings were constructed from 2003 to 2007. The comparables each have a basement, two of which have a recreation room. Each comparable has central air conditioning; three comparables each have a fireplace; and each comparable has a garage ranging in size from 454 to 599 square feet of building area. The comparables have sites ranging in size from 7,950 to 9,750 square feet of land area. These properties sold from June 2018 to June 2020 for prices ranging from \$226,000 to \$329,000 or from \$121.51 to \$142.92 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.

The parties submitted eight comparable sales for the Board's consideration. The Board finds the appellant's comparables are identical in age but have significantly larger dwelling sizes when compared to the subject. Comparables #3 and #4 sold in 2017, not proximate in time to subject's the January 1, 2019 assessment. As to the board of review comparables, one is identical in size, three have significantly larger dwelling sizes and two have a recreation in the basement when

compared to the subject. Comparable #3 also sold 18 months after the January 1, 2019 assessment date.

Excluding the three comparables that did not sell proximate in time to the January 1, 2019, the Board finds the parties' remaining recent comparable sales have varying degrees of similarity to the subject in age, dwelling size and features. These comparables sold from June 2018 to June 2019 for prices ranging from \$226,000 to \$329,000 or from \$99.84 to \$142.92 per square foot of living area including land. The subject's assessment reflects a market value of \$221,599 or \$119.14 per square foot of living area including land, which falls within the range established by the most recent comparable sales in the record on a price per square foot basis and below the range on overall market value.

Furthermore, the Board finds the subject's sale price of \$249,000 in January 2019 was an arm's-length transaction which further supports that the subject is not overvalued based on its 2019 assessment. Based on this evidence, 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: 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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