



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

APPELLANT: Nancy Ward
DOCKET NO.: 19-07771.001-R-1
PARCEL NO.: 10-07-301-004

The parties of record before the Property Tax Appeal Board are Nancy Ward, 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:

F/LAND:	\$778
LAND:	\$20,097
HOUSE:	\$169,427
O/BLDG.:	\$3,318
TOTAL:	\$193,620

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 two-story dwelling with vinyl siding containing 2,715 square feet of living area. The dwelling was constructed in 1979 and is approximately 40 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 858 square feet of building area. The property also has a flat barn with 672 square feet of building area that was constructed in 2011. The subject's parcel has 217,800 square feet or 5 acres of land area composed of a 1.01-acre homesite and 3.99 acres of farmland. The property is located in Grayslake, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with 1-story, 1.5-story or 2-

story dwellings that range in size from 2,374 to 2,902 square feet of living area. The homes range in age from 13 to 39 years old. Each home has a full or partial basement with one having finished area, central air conditioning, and a garage ranging in size from 500 to 675 square feet of building area. Four of the comparables have one fireplace. Two of the comparables have metal utility sheds. The comparables have sites ranging in size from 8,710 to 218,240 square feet of land area. The sales occurred from June 2016 to June 2019 for prices ranging from \$270,000 to \$500,000 or from \$93.04 to \$181.03 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,620. The property has a farmland assessment of \$778, a homesite assessment of \$20,097, a house assessment of \$169,427, and an outbuilding assessment of \$3,318.¹ The subject's homesite and house assessments total \$189,524 and reflect a market value of \$576,236 or \$212.24 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 five comparable sales improved with one-story or two-story dwellings of wood siding, brick or vinyl siding exterior construction ranging in size from 2,036 to 3,206 square feet of living area. The homes were constructed from 1985 to 1988. Each home has a full or partial basement with one having finished area, and an attached garage ranging in size from 484 to 875 square feet of building area. Four comparables have central air conditioning and three comparables have one or two fireplaces. Comparables #1, #2 and #4 have either a flat barn or a pole building. Comparables #3 and #5 have metal utility sheds. The comparables have sites ranging in size from 191,230 to 223,900 square feet of land area or from 4.39 to 5.14 acres. The sales occurred from June 2018 to October 2019 for prices ranging from \$375,000 to \$535,000 or from \$166.87 to \$233.30 per square foot of living area, including land. Board of review comparable #3 is the same property as appellant's comparable #2.

In rebuttal the board of review asserted that appellant's comparables #1 and #4 had 2016 and 2017 closing dates. Additionally, it contends appellant's comparables #3 and #4 have significantly smaller lots than the subject property.

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.

¹ The subject's farmland assessment is not based on fair cash value but on the property's agricultural economic value and the outbuilding assessment is to be based on its contribution to the farming operation. See sections 10-115 and 10-140 of the Property Tax Code (35 ILCS 200/10-115 & 10-140).

The record contains nine sales submitted by the parties with one comparable being common to the parties. The Board gives less weight to appellant's comparable sales #1, #3, #4 and #5 due to the sale dates not being proximate in time to the assessment date and/or the land area for the comparable is significantly smaller than the subject site. The Board gives most weight to appellant's comparable #2 and the comparables provided by the board of review, which includes the common sale, even though four of the comparables are improved with dwellings that differ from the subject dwelling in size. Importantly, each of these comparables has a site that is approximately the same size as the subject property's acreage. These most similar comparables sold for prices ranging from \$375,000 to \$535,000 or from \$166.87 to \$233.30 per square foot of living area, including land. Excluding the farmland, the remaining features of the subject property reflect a market value of \$576,236 or \$212.24 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per square foot basis. On this record, without the ability to segregate or establish the fair cash value of the farmland associated with the subject property and the comparables, the Board finds the assessment of the subject property as established by the board of review is correct and reduction in the 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:

April 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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