



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

APPELLANT: Ronald and Karen Greenberg  
DOCKET NO.: 19-07774.001-R-1  
PARCEL NO.: 10-27-206-012

The parties of record before the Property Tax Appeal Board are Ronald and Karen Greenberg, the appellants, 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:** \$29,335  
**IMPR.:** \$114,822  
**TOTAL:** \$144,157

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 vinyl siding exterior construction with 2,032 square feet of living area. The dwelling was constructed in 2014. Features of the home include a walkout basement with a recreation room, central air conditioning, and a 567 square foot garage. The property has an approximately 6,790 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales. The comparables are located from 0.59 of a mile to 1.39 miles from the subject property and one comparable is located within the same assessment neighborhood code as the subject property. The parcels range in size from 6,270 to 10,520 square feet of land area and are improved with one-story homes of vinyl siding or brick and vinyl siding exterior construction ranging in size from 1,687 to 3,124 square feet of

living area. The dwellings were built from 2007 to 2010. Four homes have a concrete slab foundation and one home has a walkout basement with a recreation room. Each home has central air conditioning and a garage ranging in size from 400 to 642 square feet of building area. Two homes have a fireplace. The comparables sold from January 2017 to December 2019 for prices ranging from \$167,500 to \$433,000 or from \$99.29 to \$150.15 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$92,108 which would reflect a market value of \$276,352 or \$140.00 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,157. The subject's assessment reflects a market value of \$438,300 or \$215.70 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 four comparable sales where comparable #1 is the same property as the appellants' comparable #2. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 6,270 to 8,860 square feet of land area and are improved with one-story homes of vinyl siding or brick and vinyl siding exterior construction ranging in size from 1,911 to 2,317 square feet of living area. The dwellings were built from 2009 to 2014. Each home has a basement, one of which is a walkout basement and one of which is a walkout basement with a recreation room. The comparables have central air conditioning and a garage ranging in size from 400 to 440 square feet of building area. Two homes have a fireplace. The comparables sold from January 2019 to April 2020 for prices ranging from \$384,000 to \$446,000 or from \$191.60 to \$214.29 per square foot of living area, including land.

The board of review also submitted a brief contending that the appellants' comparables #1, #3, and #4 do not have a basement foundation and are not comparable to the subject. The board of review asserted that the appellants erroneously calculated the price per square foot for the appellants' comparable #2, which sold \$214.29 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales, with one common comparable, for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #3, #4, and #5, which each have a concrete slab foundation compared to the subject's basement foundation. Moreover, the appellants' comparables #3, #4, and #5 sold more than 12 months prior to the January 1, 2019 assessment date. The Board gives less weight to the board of review's comparable #3, which also sold less proximate in time to the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellants' comparable #2/board of review's comparable #1 and the board of review's comparables #2 and #4, which are similar to the subject in dwelling size, age, location, and some features. These most similar comparables sold from January to December 2019 for prices ranging from \$384,000 to \$446,000 or from \$192.49 to \$214.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$438,300 or \$215.70 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and slightly above the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best 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:

May 17, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ronald and Karen Greenberg, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085