



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

APPELLANT: Michael and Lillian Klainos  
DOCKET NO.: 19-07778.001-R-1  
PARCEL NO.: 10-22-304-037

The parties of record before the Property Tax Appeal Board are Michael and Lillian Klainos, 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:** \$34,930  
**IMPR.:** \$120,822  
**TOTAL:** \$155,752

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 7,840 square foot site improved with a one-story dwelling with a vinyl siding exterior containing 2,652 square feet of living area. The dwelling was constructed in 2008 and is approximately 11 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 540 square feet of building area. The property is located in Mundelein, Fremont Township, Lake County.

The appellants marked comparable sales as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales with sites ranging in size from 6,270 to 10,520 square feet of land area that are improved with one-story dwellings with vinyl siding exteriors that range in size from 1,687 to 3,124 square feet of living area. The dwellings range in age from 9 to 12 years old. Four comparables have slab foundations and one comparable has a full basement with 1,100 square feet of finished area. Each comparable has

central air conditioning and a garage ranging in size from 400 to 642 square feet of building area. Two comparables have one fireplace. The comparables are located from approximately .29 to 1.63 miles from the subject property. These properties 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. The appellants requested the subject's assessment be reduced to \$120,212.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,752. The subject's assessment reflects a market value of \$473,554 or \$178.56 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 three comparable sales with sites ranging in size from 8,050 to 8,860 square feet of land area that are improved with one-story dwellings of vinyl siding or vinyl siding and brick exterior construction that range in size from 2,317 to 2,773 square feet of living area. The dwellings were built from 2007 to 2012. Each comparable has a full basement with two having finished area, central air conditioning, and an attached garage ranging in size from 440 to 540 square feet of building area. Two comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property. These properties sold in May 2019 and October 2019 for prices ranging from \$430,500 to \$572,500 or from \$162.33 to \$206.46 per square foot of living area, including land.

### **Conclusion of Law**

The appellants submitted comparable sales in support of the argument that 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 eight sales submitted by the parties to support their respective positions. Less weight is given the appellants' comparables due to differences from the subject in such characteristics as dwelling size, slab foundation, and/or their sale dates occurring in 2017, not as proximate in time to the assessment date as the best sales found herein. The Board finds the best evidence of market value to be the comparables submitted by the board of review which are similar to the subject in location, land area, dwelling style, dwelling size, age and most features. These comparables sold for prices ranging from \$430,500 to \$572,500 or from \$162.33 to \$206.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$473,554 or \$178.56 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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

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