



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

APPELLANT: Christopher Murphy  
DOCKET NO.: 19-07779.001-R-1  
PARCEL NO.: 10-18-102-020

The parties of record before the Property Tax Appeal Board are Christopher Murphy, 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:** \$27,207  
**IMPR.:** \$85,705  
**TOTAL:** \$112,912

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 14,270 square foot site improved with a two-story dwelling with a vinyl siding exterior containing 3,326 square feet of living area. The dwelling was built in 2006 and is approximately 13 years old. Features of the home include a full basement with a 1,017 square foot recreation room, central air conditioning, one fireplace and an attached garage with 747 square feet of building area. The property is located in Wauconda, 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 with sites with either 9,750 or 10,400 square feet of land area that are improved with two-story dwellings with vinyl siding exteriors that range in size from 2,952 to 3,318 square feet of living area. The dwellings are 12 or 13 years old. Each comparable has a full or partial basement with one having finished area, central

air conditioning and a garage with 567 square feet of building area. Three comparables have one fireplace. The comparables are located from approximately .24 to .51 of one mile from the subject property. These properties sold from September 2017 to May 2019 for prices ranging from \$282,500 to \$324,500 or from \$85.90 to \$100.28 per square foot of living area, including land. The appellant also disclosed the subject property sold in April 2017 for a price of \$356,000. The appellant requested the subject's assessment be reduced to \$106,554.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,912. The subject's assessment reflects a market value of \$343,302 or \$103.22 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 with sites ranging in size from 6,940 to 16,330 square feet of land area that are improved with two-story dwellings of vinyl siding or vinyl siding and brick exterior construction that range in size from 2,902 to 3,260 square feet of living area. The dwellings were built from 2006 to 2010. Each comparable has a full basement with two having finished area, central air conditioning, and an attached garage ranging in size from 460 to 542 square feet of building area. Three comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property. These properties sold from June 2017 to July 2019 for prices ranging from \$300,000 to \$355,000 or from \$101.32 to \$108.90 per square foot of living area, including land. The board of review also disclosed the subject sold in April 2017 for a price of \$356,000 or \$107.04 per square foot of living area, including land.

### **Conclusion of Law**

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

The record contains nine sales submitted by the parties to support their respective positions. Less weight is given the appellant's comparable #2 and board of review comparable #2 as these properties sold in September and June 2017, respectively, less proximate in time to the assessment date than the best comparables. Appellant's comparables #1 and #3 and board of review comparable #4 are given less weight as these properties have no finished basement area and no fireplace, unlike the subject property. The Board gives most weight to appellant's comparables #4 and #5 as well as board of review comparables #1 and #3 as two of these comparables have finished basement area and each comparable has one fireplace. These comparables sold for prices ranging from \$320,000 to \$355,000 or from \$98.89 to \$108.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$343,302 or \$103.22 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Additionally, although somewhat dated,

the subject's April 2017 purchase price of \$356,000 further indicates the subject property is not overvalued. 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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