



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

APPELLANT: Douglas Renz
DOCKET NO.: 19-07781.001-R-1
PARCEL NO.: 10-23-202-060

The parties of record before the Property Tax Appeal Board are Douglas Renz, 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: \$29,988
IMPR.: \$96,403
TOTAL: \$126,391

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 a vinyl siding exterior containing 3,343 square feet of living area. The dwelling was built in 1998 and is approximately 21 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and an attached garage with 726 square feet of building area. The property has a 14,370 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales each with a site containing 12,200 square feet of land area that is improved with a two-story dwelling with a vinyl siding exterior ranging in size from 3,065 to 3,959 square feet of living area. The dwellings are 21 or 22 years old. Each comparable has a full or partial basement with one having finished area, central air

conditioning, one or two fireplaces, and a garage with either 682 or 726 square feet of building area. Comparable #2 has an inground swimming pool. The comparables are located from approximately .37 to .70 of one mile from the subject property. These properties sold from December 2016 to December 2019 for prices ranging from \$293,000 to \$399,500 or from \$95.60 to \$100.91 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$108,324.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,391. The subject's assessment reflects a market value of \$384,284 or \$114.95 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 12,200 to 15,680 square feet of land area that are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,970 to 3,333 square feet of living area. The dwellings were built from 1997 to 1999. Each comparable has a full or partial basement with one having finished area, central air conditioning, and an attached garage ranging in size from 528 to 726 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 in from April 2018 to March 2020 for prices ranging from \$340,000 to \$420,000 or from \$106.78 to \$126.01 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 seven sales submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparable #3 and board of review comparable #4 as these properties sold in December 2016 and March 2020, respectively, less proximate in time to the assessment date than the best comparables. Appellant's comparable #1 is given less weight as this comparable is improved with a dwelling that is approximately 18% larger than the subject dwelling. The Board gives most weight to appellant's comparable #2 as well as board of review comparables #1 through #3. Appellant's comparable #2 has an additional fireplace and inground swimming pool, unlike the subject property, suggesting this comparable may require a downward adjustment to make it more equivalent to the subject property. Board of review comparable #1 has finished basement area, unlike the subject property, suggesting this comparable may require a downward adjustment to make it more equivalent to the subject property. Board of review comparable #2 does not have a fireplace while the subject has one fireplace indicating that an upward adjustment to this comparable would be appropriate to make

it more equivalent to the subject property. These comparables sold for prices ranging from \$325,000 to \$420,000 or from \$97.22 to \$126.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$384,284 or \$114.95 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, considering the differences between 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 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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