



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

APPELLANT: Steve Moulis
DOCKET NO.: 19-07790.001-R-1
PARCEL NO.: 05-01-305-023

The parties of record before the Property Tax Appeal Board are Steve Moulis, 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: \$9,350
IMPR.: \$42,104
TOTAL: \$51,454

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 one-story dwelling of wood siding exterior construction with 1,056 square feet of living area. The dwelling was constructed in 1982. Features of the home include a crawl-space foundation, central air conditioning, and a 768 square foot garage. The property has an approximately 9,620 square foot site and is located in Lake Villa, Lake Villa 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 set forth in two grids. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 8,680 to 27,150 square feet of land area and are improved with one-story homes of wood siding exterior construction ranging in size from 1,224 to 1,876 square feet of living area. The dwellings were built from 1953 to 1973, with the oldest dwelling having

an effective age of 1965. Four homes have a crawl-space foundation and one home has a basement with a recreation room. Four homes have central air conditioning and three homes each have a fireplace. Each home has a garage ranging in size from 528 to 816 square feet of building area. The comparables sold from May 2016 to May 2019 for prices ranging from \$149,900 to \$185,100 or from \$93.28 to \$125.07 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$35,411 which would reflect a market value of \$106,244 or \$100.61 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 \$51,454. The subject's assessment reflects a market value of \$156,443 or \$148.15 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. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 10,540 to 15,420 square feet of land area and are improved with one-story homes of brick or wood siding exterior construction ranging in size from 925 to 1,056 square feet of living area. The dwellings were built in 1958 or 1975. Two homes have a crawl-space foundation and one home has a concrete slab foundation. Each home has central air conditioning and a garage ranging in size from 550 to 720 square feet of building area. The comparables sold from July 2018 to July 2019 for prices ranging from \$160,000 to \$169,000 or from \$160.04 to \$172.97 per square foot of living area, including land.

The board of review also submitted a brief contending the appellant's comparables all sold more than one year from the assessment date.

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

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.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 through #4 which sold less proximate in time to the January 1, 2019 assessment date. The Board gives less weight to the appellant's comparable #5 due to significant differences from the subject in foundation type and dwelling size.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2 and #3, which are similar to the subject in dwelling size, location, and most features. These most similar comparables sold from July 2018 to July 2019 for prices ranging from \$160,000 to \$169,000 or from \$160.04 to \$172.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$156,443 or \$148.15 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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

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