



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

APPELLANT: Allen Knasel
DOCKET NO.: 19-07792.001-R-1
PARCEL NO.: 05-10-104-001

The parties of record before the Property Tax Appeal Board are Allen Knasel, 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: \$40,528
IMPR.: \$135,813
TOTAL: \$176,341

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 two-story dwelling of wood siding exterior construction with 3,367 square feet of living area. The dwelling was constructed in 2011. Features of the home include a crawl-space foundation, central air conditioning, two fireplaces, and a 552 square foot garage. The property has a 21,405 square foot site¹ and is located in Fox Lake, Grant 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 duplicated in two grids. The comparables are located from 0.42 of a mile to 1.97 miles from the subject property and one comparable is located within the same assessment neighborhood code as the subject. The parcels

¹ The parties differ regarding the subject's lot size. The Board finds the best evidence of the subject's lot size is found in the subject's property record card presented by the board of review.

range in size from 13,190 to 18,620 square feet of land area and are improved with one-story or two-story homes of wood siding exterior construction ranging in size from 1,636 to 3,614 square feet of living area. The dwellings were built from 1935 to 2002 with comparable #4 having an effective age of 1980. Four homes each have a basement with a recreation room, two of which are walkout basements, and one home has a crawl-space foundation. Each home has central air conditioning and one or two garages ranging in size from 216 to 816 square feet of building area. Four homes each have one or three fireplaces. The comparables sold from January 2016 to December 2018 for prices ranging from \$250,000 to \$456,000 or from \$85.78 to \$152.81 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$146,326 which would reflect a market value of \$439,022 or \$130.39 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 \$176,341. The subject's assessment reflects a market value of \$536,154 or \$159.24 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 where comparable #3 is the same property as the appellant's comparable #5. The comparables are located from 0.45 of a mile to 1.56 miles from the subject property and one comparable is located within the same assessment neighborhood code as the subject. The parcels range in size from 11,170 to 14,410 square feet of land area and are improved with two-story homes of wood siding exterior construction ranging in size from 3,198 to 3,417 square feet of living area. The dwellings were built from 1991 to 2004. Two homes each have a walkout basement with a recreation room and one home has a crawl-space foundation. Each home has central air conditioning, one to three fireplaces, and a garage ranging in size from 529 to 816 square feet of building area. The comparables sold from January 2018 to June 2019 for prices ranging from \$456,000 to \$552,500 or from \$137.93 to \$172.76 per square foot of living area, including land. 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 seven comparable sales, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3, which sold less proximate in time to the January 1, 2019 assessment date. The Board gives less

weight to the appellant's comparables #1 and #4, due to significant differences from the subject in design and/or dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #5/board of review's comparable #3 and the board of review's comparables #1 and #2, which have varying degrees of similarity to the subject. These comparables are older homes with much smaller lots than the subject and only one of these comparables has a crawl-space foundation like the subject. These most similar comparables sold from January 2018 to June 2019 for prices ranging from \$456,000 to \$552,500 or from \$137.93 to \$172.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$536,154 or \$159.24 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 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

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