



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

APPELLANT: Michael Volkmar
DOCKET NO.: 19-07812.001-R-1
PARCEL NO.: 01-11-205-040

The parties of record before the Property Tax Appeal Board are Michael Volkmar, 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: \$4,710
IMPR.: \$27,974
TOTAL: \$32,684

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 1,064 square feet of living area. The dwelling was constructed in 1955 and is 64 years old. Features of the home include a concrete slab foundation and a fireplace. The property has a 9,500 square foot site and is located in Antioch, Antioch 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 located within .67 miles from the subject. The comparables have sites that range in size from 7,500 to 10,200 square feet of land area and are improved with one-story dwellings of frame exterior construction that were built from 1950 to 1963 with comparables #2 and #3 having effective ages of 1965 and 1970, respectively. The dwellings range in size from 748 to 998 square feet of living area. Each comparable has a crawl space or concrete slab foundation, one comparable has central air

conditioning and two comparables each have a garage with either 360 or 836 square feet of building area. The comparables sold from May 2016 to March 2017 for prices ranging from \$60,000 to \$70,000 or from \$65.13 to \$80.21 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,684. The subject's assessment reflects a market value of \$99,374 or \$93.40 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 located within .28 miles from the subject. The comparables have sites ranging in size from 7,600 to 14,400 square feet of land area and are improved with one-story dwellings of wood siding exterior construction that were built in either 1955 or 1960 with comparable #2 having an effective age of 1987. The dwellings range in size from 906 to 1,248 square feet of living area. One comparable has a basement and two comparables have either a crawl space or concrete slab foundation. One comparable has central air conditioning and one comparable has a garage with 460 square feet of building area. The comparables sold from March to September 2019 for prices ranging from \$112,000 to \$136,500 or from \$92.55 to \$150.66 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 six suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to their dated sales from May 2016 to March 2017, which are less likely to be reflective of market as of the subject's January 1, 2019, assessment date. The Board also gives less weight to board of review comparable #2 due its larger site, central air conditioning, and basement foundation when compared to the subject.

The Board finds the best evidence of the subject's market value to be the board of review comparables #1 and #3 which sold proximate in time to the January 1, 2019, assessment date. The Board finds these two comparables bracket the subject's dwelling size and are similar to the subject in location, age and features with the exception that comparable #1 has a garage, not a feature of the subject. The comparables sold in July and September 2019 for prices of \$112,000 and \$115,500 or \$92.55 and \$118.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$99,374 or \$93.40 per square foot of living area, including land, which is within the range established by the best comparable sales in the record on a price per square foot basis and below the range on overall value. Based on this evidence and after

considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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: June 21, 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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