



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

APPELLANT: Ian Michael Kay
DOCKET NO.: 19-07835.001-R-1
PARCEL NO.: 07-35-401-005

The parties of record before the Property Tax Appeal Board are Ian Michael Kay, 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: \$19,723
IMPR.: \$118,728
TOTAL: \$138,451

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 3,704 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement that is finished with a recreation room, central air conditioning, and a 700 square foot garage. The property has a 10,560 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .84 miles from the subject. The comparables have sites that range in size from 10,120 to 10,270 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built from 2000 to 2003. The dwellings range in size from 3,271 to 4,010 square feet of living area. Each comparable has a basement with two having finished area, central air conditioning,

and a garage ranging in size from 570 to 700 square feet of building area. Three comparables each have one fireplace. The comparables sold from December 2016 to September 2017 for prices ranging from \$363,000 to \$413,000 or from \$96.20 to \$110.98 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 \$138,451. The subject's assessment reflects a market value of \$420,952 or \$113.65 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 .23 miles from the subject. The comparables have sites ranging in size from 10,120 to 50,620 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that were built from 1988 to 2002. The dwellings range in size from 3,567 to 3,823 square feet of living area. Each comparable has a basement that is finished with a recreation room, central air conditioning, one fireplace and a garage ranging in size from 520 to 840 square feet of building area. The comparables sold from July 2018 to August 2019 for prices ranging from \$448,000 to \$535,000 or from \$124.42 to \$139.94 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 seven suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to their dated sales in 2016 and 2017, which are less likely to be reflective of market value as of the subject's January 1, 2019, assessment date. The Board also gives less weight to board of review comparable #1 which is an older dwelling located on a considerably larger lot when compared to the subject.

The Board finds the best evidence of the subject's market value to be board of review comparables #2 and #3 which sold proximate in time to the January 1, 2019, assessment date and are similar to the subject in location, age, dwelling size and features. The comparables sold in July and November 2018 for prices of \$457,500 and \$448,000 or \$124.42 and \$125.60 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$420,952 or \$113.65 per square foot of living area, including land, which falls below the two best comparable sales in the record both on overall value and price per square foot bases. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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