



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

APPELLANT: Ryan and Andrea Wiklund
DOCKET NO.: 20-00134.001-R-1
PARCEL NO.: 10-33-303-033

The parties of record before the Property Tax Appeal Board are Ryan and Andrea Wiklund, 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: \$25,495
IMPR.: \$98,493
TOTAL: \$123,988

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2020 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 brick exterior construction with 2,644 square feet of living area. The dwelling was built in 2008 and is approximately 12 years old. Features of the home include a full basement finished with a 900 square foot recreation room, central air conditioning, one fireplace and an attached garage with 412 square feet of building area. The property has a 13,230 square foot site and is located in Hawthorn Woods, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with two-story dwellings of brick exterior construction that range in size from 3,069 to 3,459 square feet of living area. The homes range in age from 11 to 16 years old. Each home has a full unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 424 to 696 square feet of

building area. The comparables have sites ranging in size from 12,600 to 23,870 square feet of land area. The properties have the same assessment neighborhood code as the subject property and are located from approximately .18 to .43 of one mile from the subject property. The comparables sold from August 2018 to May 2019 for prices ranging from \$360,000 to \$405,000 or from \$108.41 to \$121.95 per square foot of living area, land included.

The appellants also submitted a copy of the Notice of Findings by the Lake County Board of Review dated December 11, 2020, in which the board of review reduced the subject's total assessment for \$133,717 to \$123,988.

The appellants requested the subject's total assessment be reduced to \$103,369.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,988. The subject's assessment reflects a market value of \$372,448 or \$140.87 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 improved with two-story dwellings of brick or brick and wood siding exterior construction that range in size from 3,094 to 3,392 square feet of living area. The homes were built from 2005 to 2010. Each home has a full basement with three having recreation rooms ranging in size from 1,150 to 1,640 square feet, central air conditioning, one fireplace, and an attached garage ranging in size from 476 to 558 square feet of building area. The comparables have sites ranging in size from 13,050 to 16,520 square feet of land area. The properties have the same assessment neighborhood code as the subject property and are located from approximately .50 to 1.21 miles from the subject property. The comparables sold from March 2019 to August 2020 for prices ranging from \$414,000 to \$500,000 or from \$133.68 to \$156.76 per square foot of living area, land included.

The board of review also disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-06919.001-R-1.¹ In that appeal the Property Tax Appeal Board issued a decision on February 16, 2021, reducing the subject's total assessment to \$124,987 based on a stipulation executed by the parties dated December 1, 2020. The board of review argued that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject's assessment should be calculated by adjusting the 2019 assessment as established by the Property Tax Appeal Board of \$124,987 by the Fremont Township 2020 equalization factor of 1.0340 to arrive at a revised total assessment of \$129,237. Accordingly, the board of review requested the subject's assessment be increased to \$129,237.

Conclusion of Law

The appellants contend 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

¹ The board of review referenced the incorrect docket number in the written narrative.

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 warranted.

The record disclosed the board of review issued a decision on December 11, 2020, reducing the subject's 2020 assessment from \$133,717 to \$123,988, which reflects a market value of \$372,448 or \$140.87. The parties submitted information on nine comparables sales similar to the subject in location, dwelling style, age and most features. The primary differences are that each comparable has a larger dwelling than the subject, five comparables have unfinished basements dissimilar to the subject's finished basement area, and appellant's comparable #4 has a significantly larger site than the subject. The parties' comparables sold for prices ranging from \$360,000 to \$500,000 or from \$108.41 to \$156.76 per square foot of living area, including land. The subject's assessment, reflecting a market value of \$372,448 or \$140.87 per square foot of living area, including land, is within the range established by the comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The Board gives little weight to the board of review's argument that the subject's assessment should be increased through the application of Section 16-185 of the Property Tax Code, which provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds this request is inconsistent with the actions of the board of review with respect to the subject's 2019 and 2020 assessments for this appeal. First, the board of review signed a stipulation dated December 1, 2020, agreeing to reduce the subject's assessment for the 2019 tax year to \$124,987. Subsequently, the Lake County Board of Review by decision dated December 11, 2020, reduced the subject's 2020 assessment even further to \$123,988. Approximately six months later with the submission of the "Board of Review Notes on Appeal" dated June 28, 2021, the board of review requested the subject's assessment for the 2020 tax year be increased to \$129,237 by operation of Section 16-185 of the Property Tax Code. This subsequent request by the board of review is contradictory and incongruous with its early actions, undermining the board of review request for an increase in the assessment. Additionally, this requested increase in the assessment is incompatible and not supported with the market data in this record that was submitted by the parties.

In conclusion, based on equity and the weight of the evidence, the Board finds a change in the assessment of the subject property is not appropriate.

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: July 19, 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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