



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

APPELLANT: Robert Wagner
DOCKET NO.: 20-00135.001-R-1
PARCEL NO.: 10-33-404-017

The parties of record before the Property Tax Appeal Board are Robert Wagner, 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: \$31,428
IMPR.: \$128,760
TOTAL: \$160,188

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 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 is improved with a two-story dwelling of wood siding exterior construction with 3,740 square feet of living area. The dwelling was built in 1988 and is approximately 32 years old. Features of the home include an unfinished full basement, central air conditioning, two fireplaces and an attached garage with 1,036 square feet of building area. The property has a 40,600 square foot site and is located in Hawthorn Woods, Fremont 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 improved with two story dwellings of frame or brick exterior construction ranging in size from 3,400 to 4,069 square feet of living area. The homes were built from 1990 to 1999. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace and a garage ranging in size from 678 to 891 square feet of building area. The comparables have the same assessment

neighborhood as the subject and are located from approximately .37 to .47 of a mile from the subject property. These properties have sites ranging in size from 40,000 to 44,550 square feet of land area. The sales occurred in May 2017 and March 2020 for prices ranging from \$330,000 to \$450,000 or from \$97.06 to \$128.84 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$137,654.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,188. The subject's assessment reflects a market value of \$481,190 or \$128.66 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, wood siding or brick and wood siding exterior construction that range in size from 3,049 to 3,713 square feet of living area. The homes were built from 1989 to 1994. Each property has a full or partial basement with three having finished area, central air conditioning, one to three fireplaces and an attached garage ranging in size from 736 to 925 square feet of building area. Comparables #1 and #4 have inground swimming pools. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .18 to .39 of a mile from the subject property. These properties have sites ranging in size from 40,000 to 76,440 square feet of land area. The sales occurred from May 2019 to October 2020 for prices ranging from \$499,155 to \$525,600 or from \$138.70 to \$163.71 per square foot of living area, including land.

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 parties submitted information on seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #1 and #2 as these properties sold in May 2017, not as proximate in time to the assessment date as the remaining sales and less likely to be indicative of fair cash value as of January 1, 2020. The Board gives less weight to appellant's comparable sale #3 as this property appears to be an outlier with a price of \$330,000 or \$97.06 per square foot of living area, including land, in relation to the remaining sales in the record. The Board gives most weight to the comparable sales provided by the board of review, which are similar to the subject in location, style, and age. Comparable #3 has a larger site than the subject, suggesting this comparable would require a downward adjustment for land area. Features of the homes differ slightly from the subject in that three have finished basement areas and two have inground swimming pools while the subject has neither amenity, suggesting the comparables would require downward adjustments for these attributes. Each of the dwellings is smaller than the subject property with comparable #1 being most similar to the subject dwelling in size. These four comparables sold for prices ranging from \$499,155 to \$525,600 or from

\$138.70 to \$163.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$481,190 or \$128.66 per square foot of living area, including land, which is below the range established by the best comparable sales in this record, but appropriate considering possible adjustments to the comparables for land area, finished basement area, and/or inground swimming pools. Based on this evidence 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:

August 23, 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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