



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

APPELLANT: Edward Rogan
DOCKET NO.: 20-00138.001-R-1
PARCEL NO.: 10-27-400-026

The parties of record before the Property Tax Appeal Board are Edward Rogan, 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 ***a reduction*** 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: \$100,701
IMPR.: \$61,999
TOTAL: \$162,700

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 one-story dwelling of wood siding exterior construction with 2,624 square feet of living area. The dwelling was built in 1952 and is approximately 68 years old. Features of the home include a partial basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 621 square feet of building area. The property has an 84,940 square foot site and is located in Mundelein, Fremont 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 improved with one-story dwellings of frame or brick exterior construction ranging in size from 2,279 to 3,804 square feet of living area. The homes range in age from 30 to 64 years old. Four comparables have full or partial basements with finished area. Each comparable has central air conditioning, one or two

fireplaces and a garage ranging in size from 715 to 1,940 square feet of building area. Comparable #3 is also described as having a frame utility shed. The comparables are located from approximately .09 to .86 of one mile from the subject with sites ranging in size from 42,890 to 159,430 square feet of land area. The appellant provided a Google Map depicting the location of the subject property and the comparables. The map depicts the subject property and appellant's comparable #4 having sites on or adjacent to Countryside Lake. The sales occurred from August 2017 to June 2020 for prices ranging from \$370,000 to \$605,000 or from \$117.77 to \$186.15 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$141,987.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,439. The subject's assessment reflects a market value of \$527,002 or \$200.84 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 two comparable sales. Board of review comparable sales #2 and #3 were duplicates and are the same property as appellant's comparable sale #2. Board of review comparable #1 is improved with a one-story dwelling of brick construction with 2,242 square feet of living area. The home was built in 1986. The comparable has a full basement that is partially finished, central air conditioning, one fireplace, and an attached garage with 605 square feet of building area. The property is also improved with a four-sided enclosed pole building. The comparable is located approximately 1.33 miles from the subject and has a 223,900 square foot site. This property sold in October 2019 for a price of \$508,000 or \$226.58 per square foot of living area, land included.

The board of review submission also included a written notation that the subject is on a large waterfront lot and the land value is much higher than the comparables.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparables submitted by the parties to support their respective positions with one property being common to the parties. The Board gives less weight to appellant's comparable #5 due to the property's crawl space foundation, which is unlike the subject's partial basement that is partially finished, and the fact the property sold in August 2017, not as proximate in time to the assessment date as the remaining comparables. The Board gives less weight to board of review comparable #1 due to its more distant location from the subject property than the remaining comparables, the fact this property has an additionally four-sided pole building, and the fact this property has a site that is approximately 263% larger than the

subject's site. The Board finds the best evidence of market value to be appellant's comparable sales #1 through #4, which includes the common comparable submitted by the parties. The comparables have varying degrees of similarity to the subject property as each home is larger and older than the subject dwelling. Appellant's comparables #1, #2 and #4 having dwellings that are from 22 to 38 years newer than the subject property. Additionally, appellant's comparable #3 has a utility shed that the subject does not have. These comparables sold for prices ranging from \$385,000 to \$605,000 or from \$117.77 to \$186.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$527,002 or \$200.84 per square foot of living area, including land, which is within the overall price range but above the range on a per square foot of living area basis. Considering the subject dwelling is older than each comparable and significantly older than three of the four best sales, the Board finds the subject's estimated value, which is above the range of the best comparables on a per square foot of living area, is not supported and a reduction is appropriate. Based on this evidence the Board finds a reduction in the subject's assessment is 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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