



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

APPELLANT: Kenneth Branch
DOCKET NO.: 20-00148.001-R-1
PARCEL NO.: 10-21-202-007

The parties of record before the Property Tax Appeal Board are Kenneth Branch, 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: \$51,075
IMPR.: \$128,907
TOTAL: \$179,982

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 consists of a two-story dwelling of Dryvit exterior construction with 3,644 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement that is finished with a recreation room, central air conditioning, two fireplaces, and a 720 square foot garage. The property has a 23,300 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 located within .30 miles from the subject. The comparables have sites ranging in size from 14,370 to 20,470 square feet of land area and are improved with two-story dwellings of stucco, wood siding, brick, or brick and wood siding exterior construction that were built from 1994 to 2001. The dwellings range in size from 3,237 to 4,121 square feet of living area and have basements, three of which are finished with a

recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 686 to 922 square feet of building area. The comparables sold from January 2017 to June 2020 for prices ranging from \$420,000 to \$515,000 or from \$116.47 to \$149.15 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 \$179,982. The subject's assessment reflects a market value of \$540,649 or \$148.37 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.

Regarding the above referenced appeal, the board of review noted the appellant's comparables #1, #3 and #4 sold in 2017 which is approximately 28 to 35 months prior to the January 1, 2020 lien date.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within .39 miles from the subject. The comparables have sites ranging in size from 16,120 to 21,780 square feet of land area and are improved with two-story dwellings of brick, Dryvit, stone and wood siding, or brick and wood siding exterior construction that were built from 1993 to 2000. The dwellings range in size from 3,375 to 3,951 square feet of living area and have basements finished with recreation rooms. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 580 to 853 square feet of building area. Comparables #1 and #2 each have a gazebo. The comparables sold from May 2019 to July 2020 for prices ranging from \$572,500 to \$799,900 or from \$161.35 to \$211.95 per square foot of living area, including land.

The board of review asserted the best comparables available are appellant's comparable sale #2 along with the board of review comparables. Excluding board of review comparable #1, the high end outlier and appellant's comparable #2, the low end outlier, the remaining four comparable sales establish a price per square foot range from \$161.35 to \$182.16. Based on these four sales, the board of review believes the subject is currently under assessed and requested an increase in the assessed value of the subject to \$195,542 which reflects an approximate market value of \$586,684 or \$161.00 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 record contains ten suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #3 and #4 which sold in 2017, less proximate in time to the subject's assessment date of January 1, 2020 and less likely to be reflective of market

value. The Board also gives less weight to appellant's comparable #5 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellant's comparable #2 and the board of review comparables. These comparables sold most proximate in time to the January 1, 2020, assessment date and are similar to the subject in location, age, dwelling size, and features. The comparables sold from May 2019 to July 2020 for prices ranging from \$515,000 to \$799,900 or from \$149.15 to \$211.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$540,649 or \$148.37 per square foot of living area, including land, which is within the range established by the best comparable sales in the record on overall market value and slightly lower on a price per square foot basis. 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 reflected by the assessment is well supported and no change 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kenneth Branch, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085