



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

APPELLANT: Larry Wellendorf
DOCKET NO.: 20-00151.001-R-1
PARCEL NO.: 13-09-101-026

The parties of record before the Property Tax Appeal Board are Larry Wellendorf, 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: \$38,030
IMPR.: \$206,958
TOTAL: \$244,988

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 1.75-story dwelling of wood siding and brick exterior construction with 4,419 square feet of living area. The dwelling was constructed in 2006. Features of the home include a walkout basement that is finished with a recreation room, central air conditioning, two fireplaces, an inground swimming pool and a 1,248 square foot garage. The property has a 42,250 square foot site and is located in Cary, Cuba 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 .40 miles from the subject. The comparables have sites ranging in size from 40,400 to 54,840 square feet of land area and are improved with 2-story dwellings of wood siding or brick and wood siding exterior construction that were built from 2002 to 2006. The dwellings range in size from 3,350 to 4,009 square feet of living area and have basements, two of which are finished with a recreation room.

Each comparable has central air conditioning, one fireplace and a garage ranging in size from 613 to 840 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from March 2017 to June 2020 for prices ranging from \$485,000 to \$660,000 or from \$144.78 to \$164.62 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 \$244,988. The subject's assessment reflects a market value of \$735,921 or \$166.54 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 #2 and #3 sold outside the acceptable time frame.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .35 miles from the subject. Board of review comparable #2 is identical to appellant's comparable #4. The comparables have sites ranging in size from 52,270 to 59,240 square feet of land area and are improved with 2-story dwellings of wood siding and brick or wood siding and stone exterior construction that were built from 2005 to 2007. The dwellings range in size from 3,858 to 4,608 square feet of living area and have basements, one of which is finished with a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 711 to 1,074 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from September 2019 to October 2020 for prices ranging from \$560,000 to \$785,000 or from \$145.15 to \$170.36 per square foot of living area, including land. The board of review asserted the subject's pool, finished basement and very large garage are superior to the comparables presented justifying its assessed value in the middle of the range.

Based on the foregoing evidence, the board of review requests no change in 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 as one comparable was common to both parties. The Board gives less weight to appellant's comparables #1, #2, #3 and #5 due to their smaller dwelling sizes when compared to the subject. In addition, comparables #2, #3 and #5 sold in 2017 or 2018, 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 finds the best evidence of the subject's market value to be the board of review comparables which includes the parties' common comparable. These comparables sold most proximate in time to the January 1, 2020, assessment date and overall are more similar to the subject in location, age, and dwelling size. Two comparables lack finished basement area, two comparables lack an inground swimming pool and all comparables have a smaller garage when compared to the subject suggesting upward adjustments to make them more equivalent to the subject. The comparables sold from September 2019 to October 2020 for prices ranging from \$560,000 to \$785,000 or from \$145.15 to \$170.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$735,921 or \$166.54 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. 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 did not 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:

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

Larry Wellendorf, 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