



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

APPELLANTS: John and Nancy Spohnholtz
DOCKET NO.: 20-00153.001-R-1
PARCEL NO.: 13-26-402-014

The parties of record before the Property Tax Appeal Board are John and Nancy Spohnholtz, the appellants, 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: \$59,274
IMPR.: \$179,036
TOTAL: \$238,310

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 wood siding exterior construction with 4,212 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and an 852 square foot garage. The property has a 96,880 square foot site and is located in Barrington, Cuba 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 located from .37 to 1.42 miles from the subject. The comparables have sites ranging in size from 39,300 to 452,110 square feet of land area and are improved with two-story dwellings of wood siding, brick, or wood siding and brick exterior construction that were built from 1924 to 1996 with comparable #3 having an effective year built of 1976. The dwellings range in size from 3,660 to 4,645 square feet of living area and

have basements with two having finished area. Each comparable has central air conditioning and one to four fireplaces. Four comparables each have one or two garages ranging in size from 720 to 840 square feet of building area. Comparable #2 has a stable and a prefabricated steel silo. Comparable #5 has a flat barn. The comparables sold from September 2017 to February 2020 for prices ranging from \$537,000 to \$705,000 or from \$144.62 to \$170.67 per square foot of living area, including land. Based on this evidence, the appellants 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 \$238,310. The subject's assessment reflects a market value of \$715,861 or \$169.96 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 located within .58 miles from the subject. The comparables have sites ranging in size from 83,400 to 203,780 square feet of land area and are improved with two-story dwellings of brick or wood siding and stone exterior construction that were built from 1985 to 1999. The dwellings range in size from 3,822 to 5,321 square feet of living area and have basements, one of which is a walkout and three are finished with a recreation room. The comparables have central air conditioning, one to four fireplaces, and a garage ranging in size from 686 to 1,072 square feet of building area. Comparable #2 has an inground swimming pool. These comparables sold from April 2019 to September 2020 for prices ranging from \$620,000 to \$1,137,500 or from \$162.22 to \$226.78 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine suggested comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #1 and #5 due to their sales occurring in 2017 and 2018 which are less proximate in time to the subject's assessment date of January 1, 2020 than the other sales in the record. Furthermore, the appellants' comparable #5 is located more than one mile away from the subject. The Board also gives less weight to the appellants' comparables #2 and #3 due to their considerably older dwelling ages when compared to the subject. The Board gives reduced weight to board of review comparable #2 as it has an inground swimming pool, unlike the subject and board of review comparable #3 due to its considerably larger dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellants' comparable #4 and board of review comparables #1 and #4. These comparables sold most proximate in time to

the January 1, 2020, assessment date and are relatively similar to the subject in location, age, dwelling size, and some features. These comparables sold in February and September 2020 for prices ranging from \$653,000 to \$940,000 or from \$145.76 to \$226.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$715,861 or \$169.96 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 two best comparable sales for differences when compared to the subject, the Board finds the appellants failed to 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

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