



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

APPELLANT: Jack Craven  
DOCKET NO.: 20-01447.001-R-1  
PARCEL NO.: 16-32-121-008

The parties of record before the Property Tax Appeal Board are Jack Craven, 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:** \$52,233  
**IMPR.:** \$256,704  
**TOTAL:** \$308,937

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 wood siding exterior construction with 3,540 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement finished with a recreation room, central air conditioning, a fireplace and a 736 square foot garage. The property has a 9,800 square foot site and is located in Deerfield, West Deerfield 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 .29 miles from the subject property. Two comparables are reported to have site sizes of 10,000 and 9,000 square feet of land area, respectively. The five comparables are improved with two-story dwellings of brick or frame exterior construction ranging in size from 2,331 to 3,541 square feet of living area. The dwellings are 48 to 61 years old. Three of the comparables are reported to have

concrete slab foundations and two comparables are reported to have partial or full basements with finished area. Each comparable has central air conditioning, one fireplace and a garage that ranges in size from 440 to 598 square feet of building area. The properties sold from April 2018 to July 2020 for prices ranging from \$385,000 to \$638,000 or from \$151.29 to \$255.58 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 \$308,937. The subject's assessment reflects a market value of \$928,017 or \$262.15 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 three comparable sales located within 1.16 miles from the subject property. Two of the comparables have sites containing 9,020 or 16,100 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,324 to 3,445 square feet of living area. The dwellings were built from 2004 to 2013. The comparables each have a basement, one of which has a recreation room. Each comparable has central air conditioning, one or two fireplaces and a garage that ranges in size from 434 to 807 square feet of building area. Comparable #2 has an inground swimming pool. The properties sold from July 2019 to August 2020 for prices of \$955,000 and \$985,000 or \$281.54 to \$287.30 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 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 a total of eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as all are considerably older dwellings, four are much smaller in size and three have dissimilar foundations when compared to the subject dwelling. Lastly, two comparables had sale dates that occurred 18 and 20 months prior to the January 1, 2020 assessment date and were less likely to be indicative of the subject's market value. The Board also gives less weight to board of review comparable #3 as it is located less proximate to the subject than the other comparables.

The Board finds the best evidence of market value to be comparables #1 and #2 submitted by the board of review, which are more similar to the subject in design, dwelling size, age and most features. However, both comparables lack a recreation in the basement suggesting upward adjustments to make them more equivalent to the subject. One comparable has an inground swimming pool unlike the subject suggesting a downward adjustment to make it more equivalent

to the subject. Nevertheless, the two best comparables sold in July 2019 and July 2020 for a price of \$955,000 or for \$281.54 and \$287.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$928,017 or \$262.15 per square foot of living area, including land, which falls below the two best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not warranted.

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:

October 18, 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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