



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

APPELLANT: Albert & Susan Choffnes
DOCKET NO.: 20-01452.001-R-1
PARCEL NO.: 16-19-206-002

The parties of record before the Property Tax Appeal Board are Albert & Susan Choffnes, 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: \$201,534
IMPR.: \$190,760
TOTAL: \$392,294

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 brick and wood siding exterior construction with 6,259 square feet of living area. The dwelling was constructed in 1992 and is 28 years old. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and a garage with 1,104 square feet of building area. The property has a 169,880 square foot site and is located in Bannockburn, West Deerfield 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 within .83 miles from the subject. The comparables have sites ranging in size from 79,280 to 145,930 square feet of land area and are improved with two-story dwellings of brick or frame exterior construction that are 19 to 63 years old. The dwellings range in size from 5,314 to 6,560 square feet of living area. Three comparables have basements, one of which has finished area and two comparables have

concrete slab or crawl space foundations. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 748 to 1,216 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from August 2019 to June 2020 for prices ranging from \$312,900 to \$985,000 or from \$58.33 to \$164.57 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 \$392,294. The subject's assessment reflects a market value of \$1,178,414 or \$188.25 per square foot of living area, land included, when applying 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 from .67 miles from the subject. The comparables have sites ranging in size from 80,150 to 98,450 square feet of land area and are improved with one-story or two-story dwellings of wood siding exterior construction that were built from 1996 to 2005. The dwellings range in size from 4,838 to 6,052 square feet of living area. Two comparables have concrete slab foundations and one comparable has a basement. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 777 to 1,439 square feet of building area. The comparables sold in June 2019 or December 2020 for prices ranging from \$1,050,000 to \$1,500,000 or from \$217.03 to \$247.85 per square foot of living area, including land. Based on this evidence, the board of review requested no change to 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 seven suggested comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #1, #2 and #4 along with board of review comparables #1 and #2 due to differences in design, age, and/or foundation type when compared to the subject.

The Board finds the best evidence of the subject's market value to be appellants' comparable #3 and board of review comparable #3. Each comparable does not have a basement like the subject and is similar to the subject in design, age and other features. However, each comparable has a considerably smaller dwelling size and site size when compared to the subject suggesting upward adjustments to make them more equivalent to the subject. The best comparables sold in June and December 2020 for prices of \$875,000 and \$1,090,000 or \$160.25 and \$217.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,178,414 or \$188.25 per square foot of living area, including land, which is within the range established by

the best comparable sales in the record on a per square foot basis and above the range on an overall market value basis. The subject's higher overall market value is logical considering the subject's larger dwelling and site sizes. Therefore, after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds the appellant did not prove by a preponderance of the evidence that 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: 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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