



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

APPELLANT: Terry Atwater  
DOCKET NO.: 20-01465.001-R-1  
PARCEL NO.: 07-04-301-007

The parties of record before the Property Tax Appeal Board are Terry Atwater, 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:** \$24,621  
**IMPR.:** \$179,012  
**TOTAL:** \$203,633

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 is improved with a two-story dwelling of brick exterior construction containing 4,731 square feet of living area. The dwelling was built in 1990 and is approximately 30 years old. Features of the home include a full basement finished with a 2,372 square foot recreation room, central air conditioning, four fireplaces and an attached garage with 1,008 square feet of building area. The property has an 81,070 square foot site located in Wadsworth, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame or brick construction that range in size from 4,598 to 5,888 square feet of living area. The homes range in age from 24 to 33 years old. Each comparable has a full basement with two having finished area, central air conditioning, two or three fireplaces and a garage ranging in size

from 793 to 1,104 square feet building area. The comparables have sites ranging in size 88,240 to 248,000 square feet of land area. The comparables are located from approximately .10 to .71 of one mile from the subject property. The sales occurred from December 2019 to April 2020 for prices ranging from \$350,000 to \$600,000 or from \$64.52 to \$130.49 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$134,630.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,633. The subject's assessment reflects a market value of \$611,694 or \$129.29 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 with comparable #2 being the same property as appellant's comparable #1. The comparables are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,770 to 4,598 square feet of living area. The homes were built from 1987 to 2000. Each comparable has a full basement finished with a recreation room ranging in size from 828 to 2,224 square feet, central air conditioning, one or three fireplaces, and an attached garage ranging in size from 766 to 959 square feet of building area. These properties have sites ranging in size from 95,780 to 233,750 square feet of land area. These properties are located from approximately .10 to .73 of one mile from the subject property. The comparables sold from October 2019 to October 2020 for prices ranging from \$550,000 to \$675,000 or from \$130.49 to \$179.05 per square foot of living area, including land.

A copy of the subject's property record card provided by the board of review as well as the grid analysis prepared by the board of review disclosed the subject property was purchased in May 2018 for a price of \$715,000.

### **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 parties submitted information on seven comparable sales to support their respective positions with one comparable sale be common to the parties. The Board gives little weight to appellant's comparable sales #2, #3 and #4 due to differences from the subject dwelling in size and/or basement finish. The Board gives little weight to appellant's comparables #1 and #4 due to differences from the subject dwelling in size. The Board gives most weight to appellant comparable #1 and board of review comparables #2 and #3, which includes the common sale submitted by the parties. These comparables sold for prices of \$600,000 and \$550,000 or \$130.49 and \$133.24 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$611,640 or \$129.29 per square foot of living area,

including land, which is above the overall price of each comparable but is bracketed by the two comparables on a price per square foot of living area basis. The subject's overall higher value is justified considering the subject's larger dwelling size in relation to these two properties. As a final point, the record disclosed the subject property was purchased in May 2018 for a price of \$715,000, which is greater than the market value reflected by the subject's assessment, also supporting the conclusion the subject property is not overvalue for assessment purposes. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not 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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