



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

APPELLANT: Victor & Ioana Roma
DOCKET NO.: 20-01467.001-R-1
PARCEL NO.: 07-15-409-017

The parties of record before the Property Tax Appeal Board are Victor and Ioana Roma, 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: \$18,850
IMPR.: \$37,019
TOTAL: \$55,869

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 is improved with a one-story dwelling of wood siding exterior construction with 1,006 square feet of living area. The dwelling was built in 1934 and is approximately 86 years old. The home has an effective year built of 1959. Features of the property include an unfinished full basement, central air conditioning, and a detached garage with 360 square feet of building area. The property has a 29,190 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with one-story dwellings or frame or brick construction ranging in size from 1,120 to 1,914 square feet of living area. The homes range in age from 58 to 70 years old. Three comparables have unfinished full basements and one comparable has a crawl space foundation. Each comparable has central air conditioning

and a garage ranging in size from 576 to 2,391 square feet of building area. One comparable has two fireplaces. These properties are located from approximately .09 to .21 of one mile from the subject with sites containing either 39,000 or 39,600 square feet of land area. These properties sold from May 2018 to September 2019 for prices ranging from \$175,000 to \$285,000 or from \$148.90 to \$159.86 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$51,029.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,869. The subject's assessment reflects a market value of \$167,825 or \$166.82 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 improved with one-story dwellings of brick or wood siding exterior construction that range in size from 896 to 1,397 square feet of living area. The dwellings were built from 1914 to 1949. Three comparables have unfinished full basements and one comparable has a slab foundation. One comparable has central air conditioning and each comparable has a detached garage ranging in size from 286 to 960 square feet of building area. The comparables are located from 1.23 to 1.69 miles from the subject property with sites ranging in size from 12,150 to 39,640 square feet of land area. The sales occurred from June 2020 to October 2020 for prices ranging from \$145,000 to \$220,000 or from \$140.30 to \$183.95 per square foot of living area, including land.

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 eight comparables submitted by the parties to support their respective positions. The Board gives little weight to appellant's comparables #1, #2 and #4 due to differences from the subject dwelling in size and/or features. The Board gives less weight to board of review comparable #1 due to differences from the subject dwelling in size and foundation. The Board gives most weight to appellant's comparables #3 and board of review comparables #2 through #4. These comparables have homes that range in size from 896 to 1,196 square feet of living area and have similar features as the subject with the exception board of review comparables #3 and #4 lack central air conditioning, a feature of the subject property. The comparables sold for prices ranging from \$145,000 to \$220,000 or from \$156.25 to \$183.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$167,825 or \$166.82 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the 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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