



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

APPELLANT: Andrew and Diana Wielgus
DOCKET NO.: 20-01478.001-R-1
PARCEL NO.: 16-34-305-060

The parties of record before the Property Tax Appeal Board are Andrew and Diana Wielgus, 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: \$44,647
IMPR.: \$184,470
TOTAL: \$229,117

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 2-story dwelling of brick and wood siding exterior construction with 3,833 square feet of living area. The dwelling was constructed in 1992 and is approximately 28 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 682 square foot garage. The property has an approximately 12,990 square foot site and is located in Deerfield, Moraine 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 presented in two grid analyses. The comparables are located from 0.13 to 0.28 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 12,280 to 39,100 square feet of land area and are improved with 2-story homes of brick, brick and wood siding, or stone and wood siding exterior construction ranging in size from 2,467 to 3,316 square feet of

living area. The dwellings were built in 1963 or 1964 with comparables #1, #3, and #5 having effective ages of 1966, 1971, and 1981, respectively. Four homes each have a partial or full basement, two of which have finished area, and one home has a crawl space foundation.¹ Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 761 square feet of building area. The comparables sold from December 2017 to February 2020 for prices ranging from \$360,000 to \$575,000 or from \$129.31 to \$173.40 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$189,011 which would reflect a market value of \$567,090 or \$147.95 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$229,117. The subject's assessment reflects a market value of \$688,246 or \$179.56 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 five comparable sales. The comparables are located from 0.43 to 0.94 of a mile from the subject. Four comparables have sites ranging in size from 9,470 to 15,260 square feet of land area. The comparables are improved with 2-story homes of wood siding, brick and wood siding, or stone and wood siding exterior construction ranging in size from 3,320 to 4,126 square feet of living area. The dwellings were built from 1965 to 2006 with comparables #2, #4, and #5 having effective ages of 1988, 1977, and 1997, respectively. Four homes each have a partial or full basement,² three of which have finished area, and one home has a concrete slab foundation. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 585 square feet of building area. The comparables sold from May 2019 to September 2020 for prices ranging from \$765,000 to \$1,186,000 or from \$189.40 to \$287.45 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 a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables and the board of review's comparables #1, #3,

¹ Although the appellant reported that comparables #1, #3, and #4 have crawl space foundations, the sketches of these comparables presented by the appellant depict basement area. Moreover, comparables #1 and #4 are reported to have finished basement area, indicating they have partial basements.

² Although the board of review reported that comparable #4 has a crawl space foundation, this property is also reported to have finished basement area, indicating it has a partial basement.

and #4, due to significant differences from the subject in dwelling size, age, and/or foundation type. Moreover, the appellants' comparables #1, #2, and #4 sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #5, which are relatively similar to the subject in dwelling size, age/effective age, location, and some features. These most similar comparables sold in February and September 2020 for prices of \$765,000 and \$845,000 or \$189.40 and \$254.52 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$688,246 or \$179.56 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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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