



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

APPELLANT: Charles and Sara Crawley  
DOCKET NO.: 20-01484.001-R-1  
PARCEL NO.: 14-23-302-014

The parties of record before the Property Tax Appeal Board are Charles and Sara Crawley, 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:** \$45,231  
**IMPR.:** \$188,744  
**TOTAL:** \$233,975

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 wood siding exterior construction with 3,756 square feet of living area. The dwelling was constructed in 1988 and has a reported effective age of 2004. Features of the home include a basement, central air conditioning, a fireplace, and a 720 square foot garage. The property has a 46,870 square foot site and is located in Kildeer, Ela 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 0.43 to 0.66 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 40,850 to 58,220 square feet of land area and are improved with 2-story homes of wood siding or brick and wood siding exterior construction ranging in size from 3,152 to 3,718 square feet of living area. The

dwellings were built in 1987 or 1988. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 660 to 774 square feet of building area. The comparables sold from July 2018 to August 2020 for prices ranging from \$465,000 to \$640,000 or from \$140.20 to \$181.06 per square foot of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$215,485 which would reflect a market value of \$646,520 or \$172.13 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 \$233,975. The subject's assessment reflects a market value of \$702,839 or \$187.12 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 where comparables #2 and #3 are the same properties as the appellants' comparables #2 and #5, respectively. The comparables are located from 0.06 to 0.69 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 41,990 to 54,580 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 3,014 to 3,718 square feet of living area. The dwellings were built in 1987 or 1988. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 720 to 869 square feet of building area. The comparables sold from June 2019 to August 2020 for prices ranging from \$575,000 to \$710,000 or from \$172.14 to \$211.12 per square foot of living area, including land.

The board of review submitted a brief explaining that that subject has an effective age of 2004 due to construction in 1993 to remedy fire damage and construction of an addition in 2006. The board of review argued that the appellants' comparables #3 and #4 were 2018 sales and presented a listing sheet for the appellant's comparable #1 which the board of review asserted was listed for more than a year.

Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 eight comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellants' comparables #3 and #4, which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record. The Board gives less weight to the appellants' comparable #1 and the board of review's

comparables #1, #4, and #5, which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of market value to be the two common sales, appellants' comparables #2 and #5 and board of review's comparables #2 and #3, which are similar to the subject in dwelling size, year built, location, and most features, although these properties have older effective ages than the subject, suggesting upward adjustments to these comparables would be needed to make them more similar to the subject. These two most similar comparables sold in May and August 2020 for prices of \$639,500 and \$640,000 or \$176.76 and \$172.14 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$702,839 or \$187.12 per square foot of living area, including land, which is above the best comparable sales in this record and appears to be justified given the subject's newer effective age. 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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