



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

APPELLANT: Sam Vavra  
DOCKET NO.: 21-00028.001-R-1  
PARCEL NO.: 10-36-200-002

The parties of record before the Property Tax Appeal Board are Sam Vavra, 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:** \$35,453  
**IMPR.:** \$156,195  
**TOTAL:** \$191,648

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2021 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 frame exterior construction with 2,761 square feet of living area. The dwelling was constructed in 2009 and is approximately 12 years old. Features of the home include a walkout basement with finished area, central air conditioning, and a 1,053 square foot garage. The property has an approximately 7,420 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant's appeal is based in part on a contention of law. The appellant asserted that the subject is an owner-occupied residence which was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 20-00136.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$190,168 based on the agreement of the parties.

The appellant's appeal is also based on overvaluation. In support of this argument the appellant submitted information on four comparable sales located within 0.63 of a mile from the subject. The parcels range in size from 6,250 to 10,150 square feet of land area and are improved with 2-story homes of frame or vinyl siding exterior construction ranging in size from 2,608 to 3,339 square feet of living area. The dwellings range in age from 15 to 80 years old. Two homes have a basement, one of which is a walkout basement with finished area, and two homes have a crawl space foundation. Each home has one or two fireplaces and a garage ranging in size from 400 to 650 square feet of building area. Three homes have central air conditioning. The comparables sold from February to July 2020 for prices ranging from \$330,000 to \$690,000 or from \$116.03 to \$206.65 per square foot of living area, including land.

Based on this evidence, the appellant 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 \$191,648. The subject's assessment reflects a market value of \$576,385 or \$208.76 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2021 an equalization factor of 1.0283 was applied to non-farm properties in Fremont Township.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, together with a map depicting the locations of the comparables in relation to the subject. Comparable #3 is the same property as the appellant's comparable #2. The comparables are located within 0.29 of a mile from the subject. The parcels range in size from 6,250 to 8,500 square feet of land area and are improved with 2-story or 2.5-story homes<sup>1</sup> of wood siding, stucco, or vinyl siding and stone exterior construction. The homes range in size from 2,033 to 2,737 square feet of living area and were built from 1984 to 1995. Three homes have a basement, two of which have finished area and one of which is a walkout basement, and one home has a crawl space foundation. Each home has central air conditioning and a garage ranging in size from 400 to 768 square feet of building area. Three homes have a fireplace. The board of review reported that comparable #3 has finished attic area. The comparables sold from April 2020 to July 2021 for prices ranging from \$340,000 to \$650,000 or from \$141.14 to \$288.76 per square foot of living area, including land.

The board of review submitted a brief contending that the subject property and the board of review's comparables #1 and #2 are located on Diamond Lake, whereas the board of review's comparables #3 and #4 are channel properties without lake views like the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

---

<sup>1</sup> The board of review reported that comparable #2 is a 1-story home but also reported this property has total living area of 2,251 square feet and ground level living area of 1,416 square feet, indicating this home has second floor living area.

### Conclusion of Law

The appellant's argument is based on a contention of law regarding the interpretation and application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board further finds that no change in the subject's 2021 assessment should be made.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization**, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Property Tax Appeal Board further finds that carrying forward the prior year's 2020 decision subject to the equalization factor of 1.0283 applied in Fremont Township would result in an increase in the subject's 2021 assessment. The board of review did not request an increase in the subject's assessment, and thus, the Board finds that the subject's 2021 assessment should not be changed.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains a total of six comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #4, which is a significantly older home than the subject and lacks central air conditioning that is a feature of the subject, and the board of review's comparable #1, which is a significantly smaller home than the subject. The Board gives less weight to the appellant's comparable #1, which sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #2/board of review's comparable #3, the appellant's comparable #3, and the board of review's comparables #2 and #4, which have varying degrees of similarity to the subject. These most similar comparables sold for prices ranging from \$340,000 to \$650,000 or from \$141.14 to \$288.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$576,385 or \$208.76 per square foot of living area, land included, which is within the range of the best comparable sales and appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling age, foundation type, and finished basement area. The Board finds on this record that the comparables demonstrate the subject property is correctly valued for assessment purposes.

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:

May 16, 2023



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Sam Vavra, by attorney:  
Andrew J. Rukavina  
The Tax Appeal Company  
28643 North Sky Crest Drive  
Mundelein, IL 60060

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085