



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

APPELLANT: Ann Kohut
DOCKET NO.: 21-02163.001-R-1
PARCEL NO.: 13-09-209-005

The parties of record before the Property Tax Appeal Board are Ann Kohut, 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: \$38,157
IMPR.: \$193,106
TOTAL: \$231,263

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 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 wood siding and brick exterior construction with 4,218 square feet of living area. The dwelling was built in 2007. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and an 862 square foot garage. The property has an approximately 44,431 square foot site and is located in Cary, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood code as the subject property and within 0.47 of a mile of the subject. The comparables have sites that range from 40,297 to 57,974 square feet of land area. The comparables reported to be improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,350 to 5,206 square feet of living area. The homes were built

from 2002 to 2007. The comparables each have a basement with two having finished area and with one of these also being a walkout style. Each comparable has central air conditioning, one to six fireplaces, and a garage that ranges in size from 692 to 1,398 square feet of building area. Comparable #2 was reported to have an 800 square foot inground swimming pool. The properties sold from June 2018 to October 2020 for prices ranging from \$400,000 to \$755,000 or from \$115.67 to \$150.60 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$203,877 which reflects a market value of \$611,692 or \$145.02 per square foot of living area, land included, when using 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 \$231,263. The subject's assessment reflects a market value of \$695,528 or \$164.90 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.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same assessment neighborhood code as the subject property and within 0.55 of a mile from the subject. Board of review comparable #4 is the same property as the appellant's comparable #1. The properties have sites that range from 40,080 to 55,900 square feet of land area. The comparables are improved with 2-story dwellings of wood siding and stone or wood siding and brick exterior construction ranging in size from 3,436 to 4,842 square feet of living area¹. The homes were built from 2005 to 2007. Each comparable has a basement with three having finished area, central air conditioning, one to three fireplaces, and a garage that ranges in size from 711 to 1,077 square feet of building area. Comparables #1, #2, #3, and #5 each have an inground swimming pool. The properties sold from June 2020 to August 2021 for prices ranging from \$560,000 to \$857,000 or from \$145.15 to \$179.66 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 record contains nine suggested comparable sales for the Board's consideration, which includes one sale shared by the parties. The Board gives less weight to the appellant's comparables #2, #3, #4, and #5 as well as board of review comparable #5 which are less similar to the subject in dwelling size than other comparables in this record. Further, the appellant's

¹ The parties disagree as to the dwelling size for the common comparable. The board of review reports its comparable #4 to be 3,858 square feet of living area while the appellant reports its comparable #1 to be 3,856 square feet of living size. This 2 square foot discrepancy will not affect the Board's decision.

comparables #3, #4, and #5 have either a 2018 or 2019 sale date which occurred less proximate in time to the subject's January 1, 2021 assessment date at issue than other comparables in this record.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the common comparable, which sold proximate in time to the subject's assessment date. These comparables are similar to the subject in location, design, age, and dwelling size. However, three of these comparables each have an inground swimming pool which the subject lacks. Nevertheless, these properties sold from June 2020 to August 2021 for prices ranging from \$560,000 to \$857,000 or from \$145.23 to \$179.66 per square foot of living area, land included. The subject's assessment reflects a market value of \$695,528 or \$164.90 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported 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:

November 21, 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

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