



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

APPELLANT: Matt Dianis
DOCKET NO.: 21-02183.001-R-1
PARCEL NO.: 09-25-202-012

The parties of record before the Property Tax Appeal Board are Matt Dianis, 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: \$59,982
IMPR.: \$139,556
TOTAL: \$199,538

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 brick and vinyl siding exterior construction with 3,022 square feet of living area. The dwelling was constructed in 1997. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces, and a garage containing 702 square feet of building area. The property has a 40,650 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .57 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of 2-story or tri-level dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,472 to 2,620 square feet of living area. The homes were built from 1950 to 1994, with comparables #1 and #3 having effective ages of 2004 and 1984, respectively. Two

dwellings each have central air conditioning, a fireplace, and a garage containing either 640 or 720 square feet of building area. One dwelling has an unfinished basement and one comparable has a finished lower level. The parcels range in size from 15,220 to 38,070 square feet of land area. The comparables sold from April 2018 to August 2020 for prices ranging from \$350,000 to \$500,000 or from \$141.59 to \$190.84 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$165,156, for an estimated market value of \$495,518 or \$163.97 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 \$199,538. The subject's assessment reflects a market value of \$600,114 or \$198.58 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 two comparable sales located within .58 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 1.5-story or 2.5-story dwellings of wood siding or aluminum siding exterior construction containing either 2,340 or 3,036 square feet of living area. The dwellings were built in 1920 and 1988, with the older home having an effective age of 2001. Each dwelling has central air conditioning, one or two fireplaces, a crawl-space foundation, and a garage containing either 756 or 776 square feet of building area. The parcels contain either 13,650 or 36,060 square feet of land area. The comparables sold in January 2020 and January 2021 for prices of \$600,000 and \$605,000 or for \$199.28 and \$256.41 per square foot of living area, including land. The board of review also submitted a memorandum arguing that the appellant's comparables are smaller than the subject and that appellant comparable #2 sold "as-is" and is located on a busy street unlike the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in age, dwelling size, location, design, and/or features. Nevertheless, the Board gives less weight to the appellant's comparable #2 due to its condition relative to the subject, which was not refuted by the appellant, and appellant comparables #3, which sold less proximately to the valuation date at issue of January 1, 2021.

On this limited record, the Board finds the best evidence of market value to be the parties' remaining comparables, which have varying degrees of similarity to the subject. These most

similar comparables sold from January 2020 to January 2021 for prices ranging from \$500,000 to \$605,000 or from \$190.84 to \$256.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$600,114 or \$198.58 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, and appears justified given the subject's larger, finished walk-out basement in relation to the comparables. Based on this evidence and after considering 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: June 27, 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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