



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

APPELLANT: John Geier
DOCKET NO.: 21-02302.001-R-1
PARCEL NO.: 07-20-101-052

The parties of record before the Property Tax Appeal Board are John Geier, 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: \$38,476
IMPR.: \$141,501
TOTAL: \$179,977

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 1.5-story dwelling of wood siding and brick exterior construction with 3,165 square feet of living area. The dwelling was constructed in 1994. Features of the home include a finished basement, central air conditioning, a fireplace, and a garage containing 800 square feet of building area. The property has a 20,470 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on five comparable sales located within 944 feet from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 20,040 to 23,090 square feet of land area that are improved with 1.5-story and 2-story dwellings of wood siding exteriors ranging in size from 2,996 to 3,837 square feet of living area. The dwellings were built from 1994 to 2000. Each

comparable features a basement, three with finished area. Each comparable also has central air conditioning, one or two fireplaces, and a garage ranging in size from 680 to 849 square feet of building area. The comparables sold from November 2018 to May 2021 for prices ranging from \$462,500 to \$605,000 or from \$147.88 to \$158.32 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,977. The subject's assessment reflects a market value of \$541,284 or \$171.02 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 a grid analysis with information on two comparable sales located within 392 feet from the subject and in the same assessment neighborhood code as the subject property. The comparables have parcels each containing 20,040 square feet of land area. The sites are improved with either a 1.5-story or a 2-story dwelling of wood siding exteriors containing 2,609 and 3,000 square feet of living area. The dwellings were each built in 1996. Each comparable features a basement one having finished area. Each comparable also has central air conditioning, one or four fireplaces, and a garage containing either 640 or 672 square feet of building area. The comparables sold in November 2019 and January 2021 for prices of \$520,000 and \$515,000 or for \$173.33 and \$197.39 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested the 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 a total of seven comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board finds that none of the comparables are truly similar to the subject in every aspect. Nevertheless, the Board gave less weight to appellant's comparables #4 and #5 due to their significantly larger dwelling sizes relative to the subject dwelling. The Board also gave reduced weight to appellant's comparables #1 and #2 based on their sale dates being 16 months or more distant from the lien date at issue and, therefore, not as likely to be reflective of the subject's market value as the remaining comparables in the record.

The Board finds the best evidence of market value to be appellant's comparable #3 and the two comparables submitted by the board of review which are similar to the subject in location, age, and some features. However, each of these comparables has a smaller garage relative to the subject. Additionally, appellant's comparable #3 and board of review comparable #1 each lack a finished area in the basement, unlike the subject dwelling which features a finished basement.

Finally, board of review comparable #1 has a smaller dwelling size relative to the subject. These differences suggest that upward adjustments are necessary to these comparables in order to make them more equivalent to the subject. The three best overall comparables in the record sold from November 2019 to May 2021 for prices ranging from \$515,000 to \$525,000 or from \$158.32 to \$197.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$541,284 or \$171.02 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per square foot basis and above the range in terms of overall value. However, after considering upward adjustments to the best comparables in the record for differences from the subject such as smaller garage sizes, lack of finished basement area and/or smaller dwelling size relative to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the assessment is not warranted.

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 17, 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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