



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

APPELLANT: Matthew Norton  
DOCKET NO.: 21-02303.001-R-1  
PARCEL NO.: 07-08-103-004

The parties of record before the Property Tax Appeal Board are Matthew Norton, 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:** \$31,460  
**IMPR.:** \$102,486  
**TOTAL:** \$133,946

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 exterior construction with 2,883 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement with a 531 square foot recreation room, central air conditioning, a fireplace, and a garage containing 704 square feet of building area. The property has a 40,880 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 .21 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 25,210 to 35,430 square feet of land area that are improved with 2-story dwellings of wood siding exteriors ranging in size from 2,845 to 3,548 square feet of living area. The dwellings were built from 1988 to 1993. 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 651 to 850 square feet of building area. The comparables sold from October 2018 to January 2021 for prices ranging from \$300,000 to \$455,000 or from \$102.85 to \$128.24 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 \$133,946. The subject's assessment reflects a market value of \$402,845 or \$139.73 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 four comparable sales located within .21 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 25,270 to 27,090 square feet of land area. The sites are improved with a 1.5-story and 2-story dwellings of wood siding exteriors ranging in size from 2,592 to 3,022 square feet of living area. The dwellings were built in either 1989 or 1992. Each comparable features an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 462 to 780 square feet of building area. The comparables sold from April 2020 to January 2021 for prices ranging from \$370,000 to \$529,000 or from \$126.89 to \$185.94 per square foot of living area, including land. 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 nine 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 gave less weight to appellant's comparables #1, #2, and #5 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 also gave less weight to appellant's comparable #3 due to its significantly larger dwelling size relative to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable #4, along with the comparables submitted by the board of review which sold more proximate in time to the lien date and are similar to the subject in location, age, dwelling size, design, and some features. These best overall comparables in the record sold from April 2020 to January 2021 for prices ranging from \$342,500 to \$529,000 or from \$119.46 to \$185.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$402,845 or \$139.73 per

square foot of living area, including land, which is well within the range established by the best comparable sales in this record both on a per square foot basis and in terms of overall value. After considering adjustments to the best comparables in the record for any differences from 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 subject's 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

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

APPELLANT

Matthew Norton, 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