



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

APPELLANT: Christopher Elfering
DOCKET NO.: 21-02304.001-R-1
PARCEL NO.: 07-15-301-007

The parties of record before the Property Tax Appeal Board are Christopher Elfering, 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: \$13,181
IMPR.: \$83,625
TOTAL: \$96,806

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-story ranch dwelling of wood siding exterior construction with 2,075 square feet of living area. The dwelling was constructed in 1969 with an effective age built of 1982 due to apparent remodeling in that year.¹ Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a detached garage containing 864 square feet of building area. The property has a 19,910 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 .55 of a mile from the subject with three properties located in the same assessment neighborhood

¹ Some information was drawn from the subject's property record card submitted by the board of review and not refuted by appellant.

code as the subject property. The comparables have sites ranging in size from 18,750 to 44,850 square feet of land area that are improved with 1-story or 2-story dwellings of wood siding or brick exteriors ranging in size from 1,080 to 3,019 square feet of living area.² The dwellings were built from 1941 to 1993 with comparable #5 having been built in 1941 with an effective age of 1972. Each comparable features a basement, three being partially finished; four comparables each have central air conditioning; two comparables each have a fireplace; and four comparables each have an attached or a detached garage ranging in size from 460 to 1,008 square feet of building area. The comparables sold from January 2018 to December 2020 for prices ranging from \$143,000 to \$315,000 or from \$84.47 to \$132.41 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 \$96,806. The subject's assessment reflects a market value of \$291,146 or \$140.31 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 three comparable sales located within .35 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 19,910 to 53,030 square feet of land area. The sites are improved with 1-story ranch dwellings³ of wood siding or brick exteriors ranging in size from 1,558 to 1,984 square feet of living area. The dwellings were built from 1958 to 1987. Each comparable features an unfinished basement; one home has central air conditioning; two dwellings each have a fireplace; and each comparable has either an attached or a detached garage ranging in size from 399 to 638 square feet of building area. The comparables sold from January to November 2020 for prices ranging from \$230,000 to \$297,500 or from \$147.63 to \$153.89 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 eight comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence

² Some of the appellant's comparables are reported to have both ground floor and above-ground living areas, suggesting that they may be part 1-story and part 2-story dwellings.

³ Some of the comparables submitted by the board of review are similarly reported to have both ground floor and above-ground living areas, suggesting that they may be part 1-story and part 2-story dwellings.

submitted, the Board gave less weight to appellant's comparables #1 and #2 based on their sale dates occurring in January and March 2018, dates too remote in time from the January 1, 2021 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 and newer age. Finally, the Board gave reduced weight to appellant's comparables #4 and #5 due to their locations outside of the subject's neighborhood code.

The Board finds the best evidence of market value to be the comparables submitted by the board of review which sold proximate in time to the lien date and are similar to the subject in location, age/effective age, design, and some features. However, comparables #1 and #3 lack central air conditioning, which is a feature of the subject dwelling, and each comparable has a smaller garage and smaller dwelling size relative to the subject, suggesting that upward adjustments are needed to these comparables in order to make them more equivalent to the subject. Additionally, the board of review comparable #3 has a lot size that is significantly larger than the subject's site suggesting that a negative adjustment is needed to this comparable for this superior characteristic. The best overall comparables in the record sold from January to November 2020 for prices ranging from \$230,000 to \$297,500 or from \$147.63 to \$153.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$291,146 or \$140.31 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record in terms of overall value and below the range on a per square foot basis. 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

Christopher Elfering, 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