



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

APPELLANT: Thomas Duvall  
DOCKET NO.: 21-02321.001-R-1  
PARCEL NO.: 14-25-401-003

The parties of record before the Property Tax Appeal Board are Thomas Duvall, 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:** \$44,136  
**IMPR.:** \$174,415  
**TOTAL:** \$218,551

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 two-story dwelling of brick exterior construction with 4,405 square feet of living area. The dwelling was constructed in 1968 and has a reported effective age of 1985. Features of the home include a basement, central air conditioning, a fireplace and a 614 square foot garage. The property has an approximately 40,229 square foot site and is located in Long Grove, Ela 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 that are located within .87 of a mile from the subject property and four of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 40,662 to 88,615 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 4,491 to 5,372 square feet of living area. The

dwelling were built from 1963 to 1994. Each comparable has a basement, central air conditioning, one to three fireplaces and a garage ranging in size from 482 to 845 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from May 2018 to October 2020 for prices ranging from \$487,500 to \$775,000 or from \$105.63 to \$144.27 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$183,068, which would reflect a market value of \$549,259 or \$124.69 per square foot of living area, including land, 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 \$218,551. The subject's assessment reflects a market value of \$657,296 or \$149.22 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 that are located within .89 of a mile from the subject property and one of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 40,080 to 67,060 square feet of land area. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,519 to 5,050 square feet of living area. The dwellings were built from 1969 to 1993 with comparables #1 and #2 having reported effective ages of 1972 and 1980, respectively. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 594 to 962 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from October 2020 to July 2021 for prices ranging from \$611,000 to \$825,000 or from \$145.00 to \$207.59 per square foot of living area, including land. 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 record contains ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 as it has an inground swimming pool, unlike the subject, and to the appellant's comparables #2, #4 and #5 due to their considerably larger site sizes and/or their sale dates occurred in 2018, less proximate in time to the lien date at issue than the other sales in the record. Additionally, the appellant's comparable #4 has a larger dwelling size, when compared to the subject. The Board has given reduced weight to board of review comparables #1, #3 and #4 due to differences from the subject in dwelling size and/or they have an inground swimming pool, not a feature of the subject. Additionally, board of review comparable #3 has a larger site size, when compared to the subject.

The Board finds the parties' remaining comparables sold more proximate in time to the assessment date at issue, are relatively similar to the subject in location and are overall more similar to the subject in site size, dwelling size, design and some features. These three comparables sold in either October or December 2020 for prices ranging from \$560,000 to \$672,000 or from \$124.69 to \$162.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$657,296 or \$149.22 per square foot of living area, including land, which falls within the range established by the best comparable sales. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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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