



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

APPELLANT: John Koelle
DOCKET NO.: 22-00323.001-R-1
PARCEL NO.: 15-24-401-012

The parties of record before the Property Tax Appeal Board are John Koelle, 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: \$93,144
IMPR.: \$195,854
TOTAL: \$288,998

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 2022 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 is improved with a one-story dwelling of frame construction containing 3,615 square feet of living area. The dwelling was built in 1978. Features of the home include a basement with 969 square feet of finished area, central air conditioning, one fireplace, and an attached garage with 1,138 square feet of building area. The subject property also has an inground swimming pool. The property has a 67,489 square foot site in Riverwoods, Vernon 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 improved with one-story dwellings of brick or brick and frame exterior construction that range in size from 3,132 to 4,034 square feet of living area. The homes were built from 1976 to 1979 with the oldest home having an effective construction date of 1986. Two of the comparables have basements with one having

finished area, each comparable has central air conditioning, four comparables have one or two fireplaces, and each comparable has an attached garage ranging in size from 696 to 933 square feet of building area. Comparable #2 also has a detached garage with 960 square feet of building area. The appellant also indicated comparable #5 has another wooden structure but no other descriptive information was provided. These properties have sites ranging in size from 42,266 to 91,728 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .08 to 1.77 miles from the subject property. The sales occurred from January 2021 to April 2022 for prices ranging from \$515,000 to \$760,000 or from \$164.43 to \$209.31 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$227,553.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$288,998. The subject's total assessment reflects a market value of \$867,081 or \$239.86 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In rebuttal the board of review asserted that appellant's comparable sales #1, #2, #3, and #5 are not the same quality grade as the subject. It further stated that appellant's comparables #1, #3, and #5 have no basements and that comparable #4 has no basement finish. It also asserted that the subject property has much more modern updating than appellant's comparables #2 and #5, which both have dated interiors.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales with comparable #5 being the same property as appellant's comparable #3. The comparables are improved with one-story dwellings of frame or brick construction that range in size from 3,169 to 3,725 square feet of living area. The dwellings were built from 1958 to 1996 but have effective construction dates ranging from 1971 to 1996. Three comparables have basements with finished area ranging in size from 1,256 to 2,905 square feet. Each home has central air conditioning and an attached garage ranging in size from 520 to 1,406 square feet of building area. Four comparables have one or two fireplaces. Comparable #3 has an inground swimming pool and a pool enclosure. Comparable #4 also has a shed but no other descriptive information was provided. These properties have sites ranging in size from 36,590 to 187,285 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .25 to 2.13 miles from the subject property. The sales occurred from November 2020 to April 2022 for prices ranging from \$672,500 to \$1,125,000 or from \$209.31 to \$302.01 per square foot of living area, including land.

The board of review commented that the subject is improved with a custom-built ranch that is superior in quality to all the comparables,² has a superior land value than all the comparables, a larger garage than all but one comparable, and has a swimming pool.

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

² The subject property is described in each grid analysis presented by the parties as having a quality grade of very good. Appellant's comparables #1, #2, #3 and #5 have a quality grade of good while comparable #4 has a quality

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 nine comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The comparables have varying degrees of similarity to the subject property. The Board finds, however, the best evidence of market value to be those comparables that have basement foundations like the subject property which include appellant's comparable sales #2 and #4 as well as board of review comparable sales #1, #2 and #4. Each of these comparables has a basement with four having finished area like the subject property. Appellant's comparable #4 has an unfinished basement indicating that an upward adjustment to this comparable would be appropriate to make the property more equivalent to the subject for this feature. Four of these comparables have smaller garage area than the subject suggesting upward adjustments to these comparables would be needed for this characteristic. None of these comparables has an inground swimming pool, a feature of the subject property, indicating that each would need an upward adjustment to make them more equal to the subject property for this feature. The subject property is also reported to have a superior quality grade with respect to appellant's comparable #2 and the three board of review comparables implying these comparables would need upward adjustments to make them more equivalent to the subject for this attribute. Conversely, appellant's comparable #4 has a superior quality grade relative to the subject property denoting a negative adjustment to this comparable for this trait would be justified. The subject property has a larger site relative to appellant's comparable #1 and the three board of review comparables indicating that each of these comparables would require an upward adjustment for land area. Finally, appellant's comparables #2 and #4 as well as board of review comparables #1 and #2 each have two fireplaces while the subject has one fireplace suggesting that these four comparables would require a downward adjustment for this additional amenity. These five comparables sold for prices ranging from \$645,000 to \$1,125,000 or from \$188.40 to \$302.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$867,081 or \$239.86 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments. Less weight is given the remaining comparables submitted by the parties due primarily to the lack of a basement foundation. Based on this evidence the Board finds the assessment of the subject property is correct and a reduction in the subject's assessment is not justified.

grade of excellent. Board of review comparable #1 has a quality grade of average and the remaining board of review comparables have a quality grade of good.

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: January 16, 2024



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

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