



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

APPELLANT: William Kohut
DOCKET NO.: 22-00352.001-R-1
PARCEL NO.: 13-09-209-005

The parties of record before the Property Tax Appeal Board are William Kohut, 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: \$38,817
IMPR.: \$196,447
TOTAL: \$235,264

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 consists of a 2-story dwelling of brick and frame exterior construction with 4,383 square feet of living area.¹ The dwelling was built in 2007. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and an 862 square foot garage. The property has an approximately 44,431 square foot site and is located in Cary, Cuba Township, Lake County.

¹ The parties differ regarding the description of the subject property as to the sizes of the dwelling, basement, garage, and patio. The board of review reported the assessor had remeasured the subject property and found the dwelling had an additional 165 square feet of living area, a brick/frame exterior construction, and an increase in the patio size to 1,160 square feet. For this analysis, the Board finds the best description of the subject property was found in the property record card submitted by the board of review, which contains a detailed schematic diagram with dimensions of the dwelling, and was not refuted by the appellant, when given an opportunity, in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same assessment neighborhood code as the subject. The appellant provided a map and reported the comparables are located within 0.29 of a mile from the subject property. The comparables have sites that range from 40,297 to 54,842 square feet of land area. The comparables consist of 2-story dwellings of frame or brick and frame exterior construction ranging in size from 3,856 to 5,206 square feet of living area. The homes were built from 2003 to 2007. The comparables each have a basement with one comparable being a walkout style with finished area. Each comparable has central air conditioning, one or six fireplaces, from a 711 to a 1,398 square foot garage, and either a 576 or an 800 square foot inground swimming pool. The properties sold from June to October 2020 for prices ranging from \$560,000 to \$755,000 or from \$145.02 to \$164.63 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$204,173 which reflects a market value of \$612,580 or \$139.76 per square foot of living area, land included, 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 \$235,264. The subject's assessment reflects a market value of \$705,863 or \$161.05 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%² and based on 4,383 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject and within 0.44 of a mile from the subject. The comparables have sites that range from 39,783 to 59,242 square feet of land area. The comparables consist of 2-story dwellings of frame or frame with brick exterior construction ranging in size from 4,439 to 4,842 square feet of living area. The homes were built in 2005 or 2006. The comparables each have a lookout or walkout style basement with four comparables having finished area. Each comparable has central air conditioning, two fireplaces, and from an 872 to a 1,077 square foot garage. Comparables #3 and #4 have either a 800 or an 660 square foot an inground swimming pool, respectively. The properties sold from September 2019 to January 2022 for prices ranging from \$770,000 to \$857,000 or from \$170.62 to \$177.51 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's 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.

² Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The record contains seven suggested comparable sales for the Board's consideration, of which five comparables have an inground swimming pool which is not a feature of the subject property. The Board gives less weight to the appellant's comparables and board of review comparable #2 that sold in 2019 and 2020, which is less proximate in time to the January 1, 2022 assessment date at issue for the subject property than the other comparables in the record.

The Board finds the best evidence of market value to be the parties' remaining comparables, which sold more proximate in time to the subject's assessment date at issue and are similar to the subject in location, age, dwelling size, and some features. However, board of review comparable #1 lacks a basement finish and board of review comparables #3 and #4 each have an inground swimming pool suggesting adjustments for these features would be appropriate to make them more equivalent to the subject property that has a finished basement area but lacks a pool. These three properties sold from January 2021 to January 2022 for prices ranging from \$770,000 to \$857,000 or from \$173.46 to \$177.51 per square foot of living area, land included. The subject's assessment reflects a market value of \$705,863 or \$161.05 per square foot of living area, land included, which falls below the range established by three most similar comparable sales in this record. Based on the record and after considering all the adjustments to the best remaining comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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: March 26, 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

AGENCY

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