



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

APPELLANT: Lee Twarling
DOCKET NO.: 22-00355.001-R-1
PARCEL NO.: 02-24-300-014

The parties of record before the Property Tax Appeal Board are Lee Twarling, 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: \$13,519
IMPR.: \$164,666
TOTAL: \$178,185

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 wood siding exterior construction containing 3,305 square feet of living area. The dwelling was constructed in 2003. Features of the home include a 3,305 square foot unfinished basement, central air conditioning, an attached garage with 831 square feet of building area, and a 1,920 square foot enclosed pole building.¹ The property has an approximately 87,120 square foot site and is in Lake Villa, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that are located from 3.47 to 4.56

¹ The board of review submitted a copies of the subject's property record card, MLS datasheet, photographs, and an aerial map disclosing the subject has a 1,920 square foot enclosed pole building, which was not refuted by the appellant, when given the opportunity, in rebuttal.

miles from the subject and have a different assessment neighborhood code that are located within a different city than the subject. The comparables have sites ranging from 39,260 to 44,080 square feet of land area that are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,538 to 3,491 square feet of living area. The homes were built from 1976 to 2007 with comparable #2 having an effective age of 1998. The comparables each have from a 1,447 to a 3,000 square foot basement with two having finished area. Each comparable has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 506 to 1,322 square feet of building area. Comparable #1 has an inground swimming pool. The sales occurred in September and December 2020 for prices ranging from \$289,000 to \$545,000 or from \$113.87 to \$156.12 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$150,175 which would reflect a market value of \$450,570 or \$136.33 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 \$178,185. The subject's assessment reflects a market value of \$534,608 or \$161.76 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparables, including copies of the MLS datasheet of each comparable and the MyDec PTAX-203 Illinois Real Estate Transfer Declaration for board of review comparable #1. The comparables are located from 1.72 to 7.34 miles from the subject, each of which have a different assessment neighborhood code than the subject. Four comparables are also located within a different city than the subject. The comparables have sites ranging from 41,103 to 205,390 square feet of land area that are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,850 to 2,964 square feet of living area. The homes were built from 1986 to 2009. The comparables each have from a 504 to a 2,414 square foot basement with two comparables having walkout style and two comparables having finished area. Each comparable has central air conditioning and an attached garage ranging in size from 552 to 1,672 square feet of building area. Four comparables each have a fireplace. Comparables #1, #2 and #4 each have a metal utility shed or an enclosed metal pole building. The sales occurred from April 2021 to October 2021 for prices ranging from \$336,000 to \$500,000 or from \$167.08 to \$207.13 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

² 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.

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 suggested comparable sales for the Board's consideration. The Board finds neither party provided comparables truly similar to the subject to due to varying differences from the subject in location, lot size, age, dwelling size, basement size, basement finish, inground swimming pool amenity, and/or other features. Moreover, three of the comparables have an additional enclosed outbuilding, which is a feature of the subject. Nevertheless, the properties sold from September 2020 to October 2021 for prices ranging from \$289,000 to \$545,000 or from \$113.87 to \$207.13 per square foot of living area. The subject's assessment reflects a market value of \$534,608 or \$161.76 per square foot of living area, including land, which falls within the range established by the comparables in this record. Based on this evidence and after considering the varying adjustments to the comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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