



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

APPELLANT: Michael Havdala
DOCKET NO.: 22-00369.001-R-1
PARCEL NO.: 16-27-403-014

The parties of record before the Property Tax Appeal Board are Michael Havdala, 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: \$51,129
IMPR.: \$212,149
TOTAL: \$263,278

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 wood siding and stone exterior construction with 3,052 square feet of living area. The dwelling was constructed in 2017. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 484 square foot garage. The property has an approximately 10,380 square foot site and is located in Highland Park, Moraine 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 .50 of a mile from the subject. The comparables have sites ranging in size from 7,280 to 13,020 square feet of land area that are improved with 2-story or 2.5-story dwellings ranging in size from 2,237 to 3,202 square feet of living area. The dwellings were built from 1927 to 2002 with three comparables having effective ages ranging from 1966 to 1985. The comparables have

basements, with one being a walkout and four having finished area, and central air conditioning. Four comparables each have from one to three fireplaces and four comparables each have a garage ranging in size from 342 to 504 square feet of building area. The comparables sold from August 2020 to February 2022 for prices ranging from \$325,000 to \$632,500 or from \$132.98 to \$245.42 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$234,777 which reflects a market value of \$704,401 or \$230.80 per square foot of living area, land included, when applying 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 \$263,278. The subject's assessment reflects a market value of \$789,913 or \$258.82 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located within 1.22 of a mile from the subject. The comparables have sites ranging in size from 7,820 to 9,850 square feet of land area that are improved with 2-story dwellings of brick, wood siding, wood siding and brick, or wood siding and stucco exterior construction ranging in size from 2,732 to 3,064 square feet of living area. The dwellings were built from 1998 to 2013. The comparables have basements with finished area, central air conditioning, one fireplace, and a garage ranging in size from 399 to 483 square feet of building area. The comparables sold from May 2021 to June 2022 for prices ranging from \$775,000 to \$870,000 or from \$260.12 to \$303.07 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 parties submitted a total of nine comparable sales for the Board's consideration, eight of which have finished basement area in relation to the subject's unfinished basement area. The Board gives less weight to the appellant's comparables which are considerably less similar to the subject in age/effective, dwelling size, and/or sold in 2020, which is less proximate in time to the January 1, 2022 assessment date at issue, than the other comparables in the record. The Board also gives less weight to the board of review comparable sale #4 due to its more distant location of over a mile from the subject property.

¹ 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 Board finds the board of review comparables #1 through #3 which are relatively similar to the subject in location, dwelling size and most features. However, these comparables are from 7 to 19 years older than the subject and have finished basements, suggesting upward/downward adjustments would be appropriate to make them more equivalent to the newer age of the subject dwelling that has an unfinished basement. Nevertheless, these three comparables sold from August 2021 to June 2022 for prices ranging from \$775,000 to \$828,000 or from \$260.12 to \$303.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$789,913 or \$258.82 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in the record on an overall market value basis but slightly below the range on a per-square-foot basis. After considering appropriate adjustments to the three most similar comparables for differences from the subject, the Board finds that 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: February 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Havdala, 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