



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

APPELLANT: Terry Sellka
DOCKET NO.: 22-00372.001-R-1
PARCEL NO.: 07-33-302-006

The parties of record before the Property Tax Appeal Board are Terry Sellka, 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: \$27,285
IMPR.: \$185,358
TOTAL: \$212,643

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 1.5-story dwelling of wood siding exterior construction with 3,631 square feet of living area. The dwelling was constructed in 1992. Features of the home include a 2,689 square foot walkout basement with finished area, 5½ bathrooms, central air conditioning, two fireplaces, and a 598 square foot garage. The property has a 12,200 square foot site and is located in Gurnee, Warren 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 within the same assessment neighborhood code and the same Merit Club subdivision as the subject property. The parcels range in size from 11,460 to 14,370 square feet of land area that are improved with 1.5-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,636 to 2,992 square feet of living area. The dwellings were built from 1994 to 2002.

Each comparable has from a 750 to a 2,059 square foot basement with one having finished area, 2½ or 3½ bathrooms, central air conditioning, one fireplace and a garage ranging in size from 529 to 600 square feet of building area. The comparables sold from February 2019 to July 2020 for prices ranging from \$402,500 to \$475,000 or from \$146.22 to \$163.29 per square foot of living area, including land.

The appellant's evidence also included a copy of the MLS sheet of board of review comparable sale #2 which disclosed the property is located within the Merit Club subdivision in Gurnee, Illinois on a private access road of a cul-de-sac that dead ends at the golf course clubhouse. The MLS sheet also indicated the dwelling had over \$200,000 in updates and upgrades prior to its sale in August 2021 for \$622,000 that included: a complete kitchen remodel (2020), upstairs baths remodel (2021), two new furnaces and two A/C's (2019) each with its own thermostat, and a new sump pump and a dual pump battery backup (2019). In addition, the appellant provided copies of two maps depicting the locations of the subject property and the appellant's comparables, and one of the maps also showed the location of the board of review's comparable sale #2. The board of review did not refute the evidence presented by the appellant. Based on this evidence, the appellant requested the subject's assessment be reduced to \$184,787, which would reflect a market value of \$554,417 or \$152.69 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 \$212,643. The subject's assessment reflects a market value of \$637,993 or \$175.71 per square foot of living area, land included, when using 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 three comparable sales, two of which are located within the same assessment neighborhood code and the same Merit Club subdivision as the subject property. Comparable #3 was reported to be located in Huntington Lakes, Waukegan Illinois. The comparables have sites that range in size from 12,220 to 57,050 square feet of land area that are improved with 1.5-story or 1.75-story dwellings of brick or wood siding exterior construction ranging in size from 2,910 to 3,388 square feet of living area. The dwellings were built from 1986 to 2002. Each comparable has from a 1,269 to a 2,355 square foot basement, one of which is a walkout with finished area, 3½ or 4½ bathrooms, central air conditioning, one or two fireplaces and a garage with either 575 or 869 square feet of building area. The comparables sold from August 2021 to June 2022 for prices ranging from \$565,000 to \$689,000 or from \$183.59 to \$221.19 per square foot of living area, land included.

The board of review also submitted a copy of the subject's MLS sheet which disclosed it is located within the Merit Club subdivision and included detailed remarks of the subject's features and upgraded windows with abundant natural lights and new cedar shake roof (2015) prior to its

¹ 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.

sale in May 2019 for \$580,000. 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 a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables that sold in 2019 and 2020 which occurred less proximate in time to the subject's 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 #2 due to its location in Waukegan, Illinois which is located outside of the subject's Merit Club subdivision in Gurnee, Illinois. The Board gives more weight to the board of review comparables #1 and #2 that sold more proximate in time to the subject's assessment date at issue and are similar to the subject in location, design and age. However, both dwellings are smaller in size, have fewer bathrooms, less basement finish, if any, when compared to the subject, suggesting upward adjustments would be required for these features to make them more equivalent to the subject. Nevertheless, these two comparables sold in February and June 2022 for prices of \$565,000 and \$622,000 or for \$183.59 and \$194.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$637,993 or \$175.71 per square foot of living area, including land, which falls above these two comparable sales on an overall basis and below the range on a per-square foot basis. The subject's higher overall market value appears to be justified given its larger dwelling size and superior features relative to these two comparables. Based on this record, the Board finds the comparables in this record do not support a reduction in the subject's assessment on grounds of 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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