



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

APPELLANT: Kenneth Branch
DOCKET NO.: 22-00381.001-R-1
PARCEL NO.: 10-21-202-007

The parties of record before the Property Tax Appeal Board are Kenneth Branch, 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: \$54,426
IMPR.: \$128,593
TOTAL: \$183,019

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 two-story dwelling with Dryvit exterior construction containing 3,599 square feet of living area. The dwelling was built in 1998. Features of the home include a full basement finished with 1,291 square feet of recreation room area, central air conditioning, two fireplaces, five bathrooms, and an attached garage with 720 square feet of building area. The property has a 23,300 square foot site located in Mundelein, Fremont 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 located from approximately .11 to .56 of a mile from the subject property with comparables #1 through #4 having the same assessment neighborhood code as the subject property. These properties have sites ranging in size from 8,280 to 25,600 square feet of land area. The comparables are improved with two-story

dwelling of brick, wood siding, or stucco and brick exterior construction that range in size from 3,431 to 4,512 square feet of living area. The homes were built from 1994 to 2002. Each property has a basement with a recreation room ranging in size from 800 to 1,464 square feet of finished area, central air conditioning, one or two fireplaces, three or four full bathrooms, one or two half-bathrooms, and an attached garage ranging in size from 620 to 864 square feet of building area. The sales occurred from May 2020 to June 2022 for prices ranging from \$489,000 to \$695,000 or from \$131.80 to \$154.03 per square foot of living area, including land. The grid analysis provided by the appellant included a \$26,810 deduction from the price for comparable #2 for “extra land value”; however, there was no explanation as to how this was determined or why this was necessary. The appellant’s submission also included a map depicting the location of the subject property and describing the subject’s lot as, “worst lot in subdivision, no yard whatsoever = no privacy, headlights hit this house all night long.”

The appellant’s submission also included a grid entitled “Assessor Comps” with comments about the comparables listed on the grid analysis. These comparables may have been used at the county level appeal but does include comparables #3 and #4 submitted by the board of review in support of the assessment before the Property Tax Appeal Board in this appeal, which are discussed below.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,019. The subject's assessment reflects a market value of \$549,112 or \$152.57 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 five comparable sales that have the same assessment neighborhood code as the subject property and are located from approximately .08 to .42 of a mile from the subject property. The comparables have sites ranging in size from 13,650 to 30,460 square feet of land area. These properties are described as being improved with one-story or two-story dwellings of wood siding, wood siding and brick, stone and wood siding, or Dryvit and brick exterior construction that range in size from 3,270 to 3,785 square feet of living area.² The homes were built from 1996 to 2001. Each comparable has a basement with a recreation room ranging in size from 380 to 1,666 square feet of finished area, central air conditioning, one to three fireplaces, three or four full bathrooms, one or two half-bathrooms, and an attached garage ranging in size from 688 to 850 square feet of building area. The sales occurred from January 2021 to August 2022 for prices ranging from \$540,000 to \$900,000 or from \$165.14 to \$237.78 per square foot of living area, including land.

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 Board of review comparables #1 and #3 are described as having a story height of one, however, the comparables are further described as having 1,666 and 962 square feet of ground floor living area and 3,785 and 3,632 square feet of above ground living area, which indicates each property is improved with a multi-level dwelling. Additionally, the grid analysis describes the subject and each of the board of review comparables as having a style of “5-conventional.”

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 Board finds the best evidence of market value to be the board of review comparable sales as these comparables are more similar to the subject in location, land area, dwelling size, features and/or sold more proximate in time to the assessment date than the comparables presented by the appellant. The board of review comparables sold for prices ranging from \$540,000 to \$900,000 or from \$165.14 to \$237.78 per square foot of living area, including land. Board of review comparables #1 through #4 have a narrower range from \$690,000 to \$900,000 of from \$193.06 to \$237.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$549,112 or \$152.57 per square foot of living area, including land, which is within the overall price range but below the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and reduction in the subject's assessment is not justified.

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

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

APPELLANT

Kenneth Branch, 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