



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

APPELLANT: Ronald Greenberg
DOCKET NO.: 22-00383.001-R-1
PARCEL NO.: 10-27-206-012

The parties of record before the Property Tax Appeal Board are Ronald Greenberg, 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: \$32,323
IMPR.: \$116,731
TOTAL: \$149,054

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 vinyl siding and brick exterior construction that contains 2,032 square feet of living area. The dwelling was built in 2014. Features of the home include a full walk-out basement that is partially finished with a 950 square foot recreation room, central air conditioning, and an attached garage with 567 square feet of building area. The property has a 6,790 square foot site 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 four comparable sales improved with one-story dwellings of vinyl siding, vinyl siding and brick, or vinyl siding and stone exterior construction that range in size from 1,911 to 2,806 square feet of living area. The homes were built from 2007 to 2014. Each comparable has a basement with four being a walk-out design and two having recreation

rooms with 1,900 and 442 square feet, respectively. Each comparable also has central air conditioning and an attached garage ranging in size from 400 to 628 square feet of building area. Two of the comparables have one fireplace. These properties have sites ranging in size from 6,270 to 10,910 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .04 to .44 of a mile from the subject property. The sales occurred from April 2020 to December 2021 for prices ranging from \$357,000 to \$539,500 or from \$185.28 to \$203.43 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$127,218.

The appellant's submissions also included a grid analysis of five properties that were identified as the "Assessor Comps."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,054. The subject's total assessment reflects a market value of \$447,207 or \$220.08 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 four comparable sales improved with one-story dwellings of vinyl siding or vinyl siding and brick exterior construction that range in size from 1,892 to 2,236 square feet of living area. The homes were built from 2007 to 2009. Each comparable has a full basement with three being a walk-out design and two having recreation rooms with 815 and 1,150 square feet, respectively. Each comparable has central air conditioning and an attached garage ranging in size from 400 to 500 square feet of building area. The comparables have sites ranging in size from 6,270 to 12,440 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located from approximately .10 to .49 of a mile from the subject property. The sales occurred from October 2021 to June 2022 for prices ranging from \$484,000 to \$524,900 or from \$218.31 to \$260.04 per square foot of living area, including land. To document the descriptive information the board of review submitted copies of the property record cards of the subject property and its comparables.

The board of review also asserted that appellant's comparables #1 and #3 sold in 2020, approximately 16 to 20 months prior to the lien date. It also asserted that all the comparables with the exception of appellant's comparable #1 are older than the subject dwelling.

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.

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.

The Board finds the best evidence of market value to be the board of review comparable sales as these properties are improved with dwellings more similar to the subject dwelling in size and/or sold more proximate in time to the assessment date than the comparable sales submitted by the appellant. The board of review comparables sold for prices ranging from \$484,000 to \$524,900 or from \$218.31 to \$260.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$447,207 or \$220.08 per square foot of living area, including land, which is below the overall price range but within the range on a per square foot of living area basis as established by the best comparable sales in this record. Little weight is given appellant's comparable sales #1 and #3 as these properties sold either approximately 20 months or 16 months prior to the assessment date at issue and not as proximate in time to the assessment date as the comparable sales submitted by the board of review. Little weight is given appellant's comparable sales #2, #4 and #5 as these comparables are improved with homes that are either approximately 31% or 38% larger than the subject dwelling. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a 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: January 16, 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

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