



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

APPELLANT: William Gruner
DOCKET NO.: 22-00402.001-R-1
PARCEL NO.: 14-32-101-016

The parties of record before the Property Tax Appeal Board are William Gruner, 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: \$52,025
IMPR.: \$209,424
TOTAL: \$261,449

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 two-story dwelling of brick and frame exterior construction with 4,063 square feet of living area. The dwelling was constructed in 1984. Features of the home include a basement, central air conditioning, three fireplaces and an 850 square foot garage. The property has an approximately 53,954 square foot site and is located in Deer Park, Ela 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 have the same assessment neighborhood code as the subject and are located from .14 to .85 of a mile from the subject property. The parcels range in size from 37,895 to 42,879 square feet of land area. The comparables are improved with two-story dwellings of brick, frame or frame and brick exterior construction ranging in size from 3,134 to 4,257 square feet of living area. The dwellings were

built from 1949 to 1998 with comparable #5, the oldest comparable, having a reported effective age of 1983. The comparables each have a basement and the grid analysis has handwritten notations indicating four of the five basements have finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 687 to 925 square feet of building area. The comparables sold from April to December 2021 for prices ranging from \$590,000 to \$720,000 or from \$152.70 to \$188.26 per square foot of living area, including land.

The appellant also submitted a grid analysis labeled "Assessor Comps" that included information on five comparable sales presumably presented at the local hearing with handwritten notations pointing out the differences between the comparables and the subject. However, only two comparables in the grid analysis are found in the evidence presented by the board of review.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$229,686, which would reflect a market value of \$689,127 or \$169.61 per square foot of ground 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 \$261,449. The subject's assessment reflects a market value of \$784,425 or \$193.07 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 eight comparable sales that have the same assessment neighborhood code as the subject and are located from .11 to .98 of a mile from the subject property. The parcels range in size from 39,768 to 60,000 square feet of land area. The comparables are improved with two-story dwellings of brick, frame or frame and brick exterior construction ranging in size from 3,600 to 4,514 square feet of living area. The dwellings were built from 1975 to 1998. The comparables each have a basement, three of which are walk-out designs. Each comparable has central air conditioning, one to four fireplaces and a garage ranging in size from 430 to 1,024 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from January 2021 to June 2022 for prices ranging from \$790,000 to \$1,250,000 or from \$199.38 to \$283.45 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

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). Prior to the drafting of this decision, the Department of Revenue has yet to publish 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 13 comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #5, as well as board of review comparables #1, #4 and #7 which differ from the subject in dwelling size or age. The Board has also given less weight to board of review comparables #2 and #5 due to their inground swimming pools, not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4, along with board of review comparables #3, #6 and #8 which are similar to the subject in location, dwelling size, design, age and some features. These most similar comparables sold from April 2021 to June 2022 for prices ranging from \$595,000 to \$900,000 or from \$169.13 to \$243.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$784,425 or \$193.07 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: 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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