



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

APPELLANT: John Caviness  
DOCKET NO.: 13-01121.001-R-1  
PARCEL NO.: 14-12-402-036

The parties of record before the Property Tax Appeal Board are John Caviness, 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, 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:** \$32,150  
**IMPR:** \$140,802  
**TOTAL:** \$172,952

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 2013 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 single family dwelling of frame construction with 3,686 square feet of living area.<sup>1</sup> The dwelling was constructed in 1998. Features of the

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<sup>1</sup> The Board finds the best evidence of dwelling size was contained in the appellant's appraisal which contained a schematic diagram, measurements and calculations of the size.

home include a full basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage. The property has a 9,040 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$472,000 as of January 1, 2013. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using four comparable sales improved with two-story dwellings that ranged in size from 2,913 to 3,575 square feet of living area. The dwellings ranged in age from new to 16 years old. Each comparable had a basement with two having finished area, central air conditioning and a two-car or a three-car garage. Three of the comparables each had one fireplace. The comparables sold from August 2012 to April 2013 for prices ranging from \$372,000 to \$587,069 or from to \$125.89 to \$164.22 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$412,900 to \$532,469. Based on this analysis the appraiser estimated the subject property had a market value of \$472,000 or \$128.05 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,952. The subject's assessment reflects a market value of \$520,313 or \$141.16 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

The board of review submitted a statement prepared by Martin P. Paulson, Clerk of the Lake County Board of Review. Paulson asserted appraisal comparable sales #1 and #2 were built in 1988 and were 25 years old, not 15 years old as stated in the appraisal; appraisal comparable sale #2 sold in need of radon remediation; comparables #3 and #4 were from a different assessment neighborhood; and all the comparables were adjusted for superior views but the subject backs to a greenbelt and a bicycle path.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one 1-story dwelling, a part one 1.5-story and part 1-story dwelling, and a part 2-story and part 1-story

dwelling that ranged in size from 2,848 to 3,374 square feet of living area. The dwellings were constructed from 1987 to 1996 and were located in the subject's assessment neighborhood from .16 to .54 of a mile from the subject property. Each comparable had an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 675 to 700 square feet of building area. The comparables sold from June 2013 to August 2013 for prices ranging from \$460,500 to \$575,000 or from \$157.87 to \$170.42 per square foot of living area, including land.

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 Board finds the best evidence of market value to be appellant appraisal comparable sales #1 and #2 and board of review comparable sales #2 and #3. These comparables were most similar to the subject property in location and style. These comparables sold from November 2012 to July 2013 for prices ranging from \$372,000 to \$575,000 or from \$125.89 to \$170.42 per square foot of living area, including land. The comparable most similar to the subject in location, size and age was board of review sale #3 that sold in July 2013 for a price of \$575,000 or for \$170.42 per square foot of living area. The subject's assessment reflects a market value of \$520,313 or \$141.16 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Less weight was given appraisal comparable sales #3 and #4 due to location and age. Less weight was given board of review sale #1 due to differences from the subject in style. Based on this evidence 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.

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Chairman



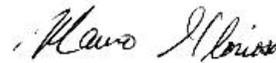
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Member



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DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: December 18, 2015



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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 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 the subsequent year 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.

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.