



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

APPELLANT: Daniel Muhling
DOCKET NO.: 21-02170.001-R-1
PARCEL NO.: 13-15-404-009

The parties of record before the Property Tax Appeal Board are Daniel Muhling, 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: \$38,957
IMPR.: \$197,642
TOTAL: \$236,599

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 2021 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 2-story dwelling of brick and frame exterior construction with 4,803 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a garage containing 1,030 square feet of building area. The property has an approximately 41,870 square foot site and is located in Lake Barrington, Cuba 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 within 1.14 miles of the subject and within the subject's assessment neighborhood. The comparables consist of 1.5-story or 2-story dwellings of brick and frame exterior construction ranging in size from 3,721 to 5,433

¹ The parties differ as to the subject's dwelling size. The Board finds the property record card submitted by the board of review to be the best evidence of dwelling size in the record.

square feet of living area. The homes were built from 1989 to 2001. Each dwelling has central air conditioning, one to three fireplaces, a basement with four having finished area, and a garage ranging in size from 720 to 936 square feet of building area. Comparables #4 and #5 have finished attics. The parcels range in size from 44,995 to 132,747 square feet of land area. The comparables sold from August 2018 to June 2021 for prices ranging from \$555,000 to \$820,000 or from \$142.31 to \$150.93 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$233,972 for an estimated market value of \$701,986 or \$146.16 per square foot of living area, including land, when applying 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 \$236,599. The subject's assessment reflects a market value of \$711,576 or \$148.15 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .65 of a mile of the subject and within the subject's assessment neighborhood. Comparable #4 is the same property as appellant comparable #2. The comparables consist of 2-story dwellings of brick, brick and wood siding, or brick and Dryvit exterior construction ranging in size from 4,011 to 5,565 square feet of living area. The dwellings were built from 1994 to 2001. Each dwelling has central air conditioning, one or three fireplaces, a basement with two having finished area, and a garage ranging in size from 714 to 887 square feet of building area. Comparable #5 has an inground swimming pool. The parcels range in size from 57,930 to 78,420 square feet of land area. The comparables sold from February to July 2021 for prices ranging from \$700,000 to \$820,000 or from \$142.94 to \$190.73 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 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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparables, including the common comparable, which differ from the subject in age, location, dwelling size, site size, attic finish, and/or sold more remotely to the valuation date at issue of January 1, 2021. The Board also gives reduced weight to board of review comparables #1 and #5, which differ from the subject in dwelling size or inground swimming pool amenity.

The Board finds the best evidence of market value to be the board of review's comparable sales #2 and #3, which are similar to the subject in age, location, dwelling size, and some features. These most similar comparables each sold for a price of \$700,000 or for \$142.94 and \$163.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$711,576 or \$148.15 per square foot of living area, including land, which is bracketed by the best comparable sales in this record on a per-square-foot basis. While the subject's estimated market value is above the best comparables overall, the Board finds this logical given the subject's finished basement, larger garage, and newer dwelling compared to the best comparables. Based on this evidence 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: September 19, 2023



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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