



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

APPELLANT: Nathan Habeck
DOCKET NO.: 21-02171.001-R-1
PARCEL NO.: 13-36-307-031

The parties of record before the Property Tax Appeal Board are Nathan Habeck, 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: \$40,776
IMPR.: \$246,929
TOTAL: \$287,705

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 frame exterior construction with 3,254 square feet of living area. The dwelling was constructed in 1900 and has an effective age of 1991. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 520 square feet of building area. The property has an approximately 12,580 square foot site and is located in 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 .17 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story dwellings of frame exterior construction ranging in size from 2,408 to 4,462 square feet of living area. The homes were built from 1878 to 1932, with effective ages ranging from 1923 to 1983. Each dwelling has central air conditioning, a basement with three having finished area, and a

garage ranging in size from 324 to 823 square feet of building area. Four comparables each have one or two fireplaces. The parcels range in size from 6,475 to 19,794 square feet of land area. The comparables sold from June 2018 to June 2021 for prices ranging from \$500,000 to \$935,000 or from \$177.97 to \$245.21 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$227,269, for an estimated market value of \$681,875 or \$209.55 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 \$287,705. The subject's assessment reflects a market value of \$865,278 or \$265.91 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 four comparable sales located within .84 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of 1.5-story, 1.75-story, or 2-story dwellings of wood siding, brick, or wood siding and brick exterior construction ranging in size from 2,410 to 3,146 square feet of living area. The dwellings were built from 1908 to 1966, with three comparables having effective ages ranging from 1957 to 1969. Each dwelling has central air conditioning, a basement with one having finished area, and a garage ranging in size from 437 to 682 square feet of building area. Three comparables each have one to three fireplaces. Comparable #2 has an inground swimming pool. The parcels range in size from 5,110 to 24,040 square feet of land area. The comparables sold from November 2020 to November 2021 for prices ranging from \$735,000 to \$840,000 or from \$233.63 to \$344.40 per square foot of living area, including land. The board of review also submitted a memorandum, which was not refuted by the appellant, stating that the subject had a 2,750 square foot addition in 2016/2017. 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in age/effective age, dwelling size, site size, and/or features. Nevertheless, the Board gives less weight to appellant's comparables #1 and #2, which sold less proximate to the valuation date at issue of January 1, 2021.

The Board finds the best evidence of market value to be appellant's comparable sales #3 through #5 along with the board of review comparable sales, which have varying degrees of similarity to the subject. These most similar comparables sold from February 2020 to November 2021 for

prices ranging for \$500,000 to \$840,000 or from \$177.97 to \$344.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$865,278 or \$265.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis. While the subject's estimated market value is above the range overall, the Board finds this logical given the subject's newer effective age and larger dwelling than six of the seven 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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