



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

APPELLANT: Glen Wittenberg
DOCKET NO.: 21-02181.001-R-1
PARCEL NO.: 13-09-208-008

The parties of record before the Property Tax Appeal Board are Glen Wittenberg, 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: \$38,162
IMPR.: \$260,259
TOTAL: \$298,421

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 dwelling¹ of brick exterior construction with 5,237 square feet of living area. The dwelling was constructed in 2006. Features of the home include a walkout basement with finished area, central air conditioning, three fireplaces, a 1,281 square foot garage, and an inground swimming pool. The property has an approximately 45,738 square foot site and is located in Cary, 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 0.46 of a mile from the subject. The parcels range in size from 40,297 to 59,242 square feet of land area and are

¹ The parties differ regarding the subject's design. The Board finds the best evidence of design is found in the subject's property record card presented by the board of review, which contains a sketch with measurements of the subject home and was not refuted by the appellant in written rebuttal.

improved with 2-story homes of frame or brick and frame exterior construction ranging in size from 3,350 to 5,211 square feet of living area.² The dwellings were built from 2002 to 2006. Each home has a basement, four of which have finished area and two of which are walkout basements. Each home also features central air conditioning, one to six fireplaces, and a garage ranging in size from 692 to 1,398 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from June 2018 to May 2021 for prices ranging from \$485,000 to \$785,000 or from \$144.78 to \$181.04 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$298,421. The subject's assessment reflects a market value of \$897,507 or \$171.38 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 0.37 of a mile from the subject. Comparables #3, #4, and #5 are the same properties as the appellant's comparables #1, #3, and #5, respectively. Comparables #1 and #2 have 40,080 or 40,510 square foot sites improved with 2-story homes of wood siding and brick or stone exterior construction with 4,770 or 4,842 square feet of living area. Each home has a basement with finished area, central air conditioning, two or three fireplaces, a 1,054 or a 1,077 square foot garage, and an inground swimming pool. These two comparables sold in January and August 2021 for prices of \$840,000 and \$857,000 or for \$173.48 and \$179.66 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 record contains a total of seven comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #4, the appellant's comparable #3/board of review's comparable #4, and the appellant's comparable #5/board of review's comparable #5, which sold less proximate in time to the assessment date than the other comparables in this record and/or are a substantially smaller home than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #3 and the board of review's comparables #1 and #2, which are more

² The board of review reported comparable #1, which is common to both parties, has a dwelling size of 5,211 square feet of living area, which was not refuted by the appellant in written rebuttal.

similar to the subject in dwelling size, age, location, site size, and features, although these comparables have smaller sites than the subject and two comparables are smaller homes than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$750,000 to \$857,000 or from \$143.93 to \$179.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$897,507 or \$171.38 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value but within the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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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