



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

APPELLANT: Olga Skora
DOCKET NO.: 13-01030.001-R-1
PARCEL NO.: 15-26-405-011

The parties of record before the Property Tax Appeal Board are Olga Skora, the appellant, by attorney Timothy E. Moran of Schmidt Salzman & Moran, Ltd., in Chicago; 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: \$ 63,153
IMPR.: \$ 236,946
TOTAL: \$ 300,099

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 brick dwelling that contains 5,081 square feet of living area. The dwelling was built in 1999. Features include a crawl space foundation, central air conditioning, two fireplaces and a 988 square foot

attached garage. The subject property has a 39,204 square foot site. The subject property is located in Vernon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market value. In support of this argument, the appellant submitted limited information on three suggested comparable sales. The comparables were located in different neighborhood codes than the subject as defined by the assessor. Additionally, the appellant failed to provide the proximate location of the comparables in relation to the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, size, and features. They sold from December 2011 to March 2013 for prices ranging from \$485,000 to \$670,000 or from \$82.91 to \$152.42 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" wherein the subject property's final assessment of \$300,099 was disclosed. The subject's assessment reflects an estimated market value of \$902,825 or \$177.69 per square foot of living area including land when applying Lake County's 2013 three-year average median level of assessment of 33.24%. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessed value, the board of review submitted four comparable sales located from .27 of a mile to 1.419 miles from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, size, age, and features. They sold from May 2011 to August 2013 for prices ranging from \$755,000 to \$925,000 or from \$179.16 to \$211.68 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.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave little weight to the comparables submitted by the appellant. The comparables were located in the different neighborhood codes than the subject. In addition, the appellant failed to disclose the comparables' proximate location, foundation types or if the comparables had a garage, which further detracts from the weight of the evidence. The Board also gave less weight to comparables #1 and #4 submitted by the board of review due to their distant location and superior finished and unfinished basements when compared to the subject's crawl space foundation. The Board finds comparables #2 and #3 submitted by the board of review were more reliable indicators of market value due to their similarities to the subject in location, land area, design, and features, but were smaller in dwelling size. They sold in May 2011 and August 2013 for prices of \$755,000 and \$786,000 or \$179.16 and \$195.81 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$902,825 or \$177.69 per square foot of living area including land, which is less than the best indicators of market value on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as their smaller dwelling size, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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.

Chairman



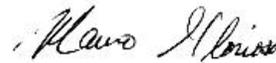
Member



Member



Acting Member



Member



Acting Member

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: November 20, 2015



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.