



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

APPELLANT: Alexander & Ana Balog
DOCKET NO.: 15-04402.001-R-1
PARCEL NO.: 06-26-104-017

The parties of record before the Property Tax Appeal Board are Alexander and Ana Balog, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$16,854
IMPR.: \$56,939
TOTAL: \$73,793

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2015 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 is improved with a two-story dwelling of vinyl siding exterior construction with 2,184 square feet of living area. The dwelling was constructed in 1973. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached garage with 600 square feet of building area. The property has a 13,068 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of the assessment inequity argument the appellants submitted information on seven equity comparables improved with two-story dwellings that ranged in size from 1,989 to 2,376 square feet of living area. The dwellings were constructed from 1976 to 1982. The appellants indicated that three of the comparables have basements. The comparables have the same assessment neighborhood code as the subject property and were

located from .09 to .33 of a mile from the subject property. The comparables have improvement assessments ranging from \$39,390 to \$53,047 or from \$19.19 to \$24.17 per square foot of living area. The appellants asserted the subject's improvement assessment was \$4.97 per square foot of living area above the median improvement assessment per square foot established by the comparables.

With respect to the overvaluation argument the appellants provided by information on four comparable sales improved with two-story dwellings that range in size from 2,119 to 2,378 square feet of living area. The dwellings were constructed from 1986 to 1992. Each comparable has an unfinished basement, three comparables have one fireplace and each comparable has a garage ranging in size from 400 to 484 square feet of building area. These properties sold from July 2014 to May 2015 for prices ranging from \$155,000 to \$227,000 or from \$69.76 to \$95.46 per square foot of living area, including land. The appellants' analysis included adjustments to the comparables for differences from the subject property to arrive at adjusted ("equalized") prices ranging from \$157,665 to \$209,864. Based on this analysis the appellants indicated the subject property had a market value of \$188,617.

On the appeal petition the appellants requested the subject's total assessment be reduced to \$58,761.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,793. The subject property has an improvement assessment of \$56,939 or \$26.07 per square foot of living area. The subject's assessment reflects a market value of \$222,402 or \$101.83 per square foot of living area, including land, using the 2015 three-year average median level of assessments for Lake County of 2015 of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on seven comparables improved with one 1.5-story dwelling and six 2-story dwellings that range in size from 1,994 to 2,400 square feet of living area. The dwellings were constructed from 1968 to 1979. Each comparable has a basement with five having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 624 square feet of building area. The comparables have improvement assessments ranging from \$52,874 to \$82,228 or from \$23.35 to \$34.43 per square foot of living area.

Board of review comparables #1 through #4 sold from November 2013 to September 2015 for prices ranging from \$221,500 to \$290,000 or from \$92.76 to \$145.44 per square foot of living area, including land. The board of review requested the assessment be sustained.

The appellants' counsel submitted rebuttal comments with respect to the board of review comparables and revised grids using the additional comparables that were provided by the board of review.

Conclusion of Law

The taxpayers contend in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of

unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains descriptive and assessment information submitted by the parties on fourteen comparables to support their respective positions. The Board gives little weight to appellants' comparables #1 through #4 due to the fact these properties have no basements, inferior and dissimilar to the subject's partially finished basement. The Board gives less weight to board of review comparable #3 as this property had an unfinished basement and the assessment appears to be an outlier at \$34.43 per square foot of living area in contrast to the assessments of the other comparables in the record. The remaining comparables have improvement assessments that range from \$23.14 to \$29.43 per square foot of living area. The subject's improvement assessment of \$26.07 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

The appellants also contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight sales submitted by the parties to support their respective positions. The Board finds the best comparable sales in this record to be board of review sales #2 and #4 as these properties were most similar to the subject property in location and features. These two properties sold for prices of \$260,000 and \$290,000 or for \$109.80 and \$145.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$222,402 or \$101.83 per square foot of living area, including land, which is below that established by the best comparable sales in this record. Less weight was given the remaining comparables due to location and/or lack of finished basement area. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: October 20, 2017



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

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