



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

APPELLANT: Stephen Kalina
DOCKET NO.: 16-02258.001-R-1
PARCEL NO.: 06-09-301-012

The parties of record before the Property Tax Appeal Board are Stephen Kalina, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$11,920
IMPR.: \$44,809
TOTAL: \$56,729

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 2016 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 single-family dwelling of frame construction containing 1,461 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full finished basement, central air conditioning, and a 400-square foot garage. The dwelling is situated on a 6,534-square foot site and located in Round Lake Beach, Lake Villa Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales. The comparables are two-story single-family dwellings of frame construction, containing 1,461 to 1,798 square feet of living area. They were constructed in 1993 and 1996. All of the comparables are located in the same subdivision as the subject and situated on sites ranging in size from 6,098 to 10,890 square feet. All of the comparables have a full basement, three of which are finished, four of the comparables have

central air conditioning, one comparable has a fireplace. and each comparable has a garage of either 400 or 420 square feet of building area. The comparables sold from June 2015 to December 2016 for prices ranging from \$130,000 to \$185,000 or from \$88.98 to \$126.63 per square foot of living area, including land. In addition, appellant's evidence revealed that the subject sold in May 2014 for \$163,000.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$155,000 or \$106 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,729. The subject's assessment reflects a market value of \$171,077 or \$117.10 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% 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, three of which are located in the same subdivision as the subject. The comparables are two-story single-family dwellings of frame construction built between 1993 and 2001. The homes range in size from 1,412 to 1,655 square feet of living area. Three of the comparables have an unfinished basement and one has a basement with a finished area. One comparable has a fireplace. Each of the comparables has central air conditioning and a garage, ranging in size from 360 to 400 square feet of building area. The comparables sold from January 2015 to June 2016 for prices ranging from \$182,000 to \$204,000 or from \$109.97 to \$134.49 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 presented sales prices for nine suggested comparable properties for the Board's consideration. Appellant's comparable #5 and board of review's comparable #1 are the same property, which is nearly identical to the subject in features. Appellant's comparables #1, #3 and #4 received reduced weight by the Board as comparable #1 is not air conditioned and has an unfinished basement, unlike the subject; comparable #3 has an unfinished basement, unlike the subject; and comparable #4 is larger in living area than the subject. The board of review's comparables #3 and #4 also received reduced by the Board as comparable #3 has a fireplace, more living area, and a larger lot size when compared to the subject; and comparable #4 is located in a different subdivision than the subject.

The Board finds the best evidence of market value to be appellant's comparables #2 and #5 and the board of review's comparables #1 and #2, along with consideration of the subject's recent sale for \$163,000. The four comparables sold from January 2015 to December 2016 for between \$130,000 and \$185,000 or \$88.98 to \$126.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,077 or \$117.10 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and upon giving due consideration to the subject's recent sale price, 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: July 17, 2018



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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