



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Meg Hromyak  
DOCKET NO.: 16-02401.001-R-1  
PARCEL NO.: 06-21-406-014

The parties of record before the Property Tax Appeal Board are Meg Hromyak, 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:

<b>LAND:</b>	\$15,474
<b>IMPR.:</b>	\$41,305
<b>TOTAL:</b>	\$56,779

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 consists of a two-story dwelling with vinyl siding containing 1,692 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car integral garage with 420 square feet of building area. The property has a 4,483 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings similar to the subject dwelling in most aspects. Each comparable has 1,692 square feet of living area, a full basement, central air conditioning, one fireplace and an integral garage with 420 square feet of building area. One comparable has finished basement area. Each dwelling was constructed in 1994. The sales occurred from November 2014 to June 2016 for prices ranging

from \$125,000 to \$178,000 or from \$73.88 to \$105.20 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$51,661.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,779. The subject's assessment reflects a market value of \$171,227 or \$101.20 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 three comparable sales with comparable sales #1 and #3 being the same properties as appellant's comparable sales #1 and #2, respectively. Board of review comparable #2 was improved with a two-story dwelling with a vinyl siding exterior containing 1,753 square feet of living area. The dwelling was built in 1994. This comparable has a full basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage with 462 square feet of building area. This property sold in April 2015 for a price of \$212,000 or \$120.94 per square foot of living area, including land.

### **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 four comparable sales submitted by the parties with two being common to both parties. The Board gives less weight to appellant's comparable #3 as this property sold in 2014, less proximate in time to the assessment date than the three remaining comparables submitted by the parties. The Board finds the best evidence of market value to be appellant's comparables #1 and #2, which are also board of review comparable sales #1 and #3, respectively, and board of review sale #2. These comparables are similar to the subject dwelling in most respects except board of review sale #2 has a partial finished basement, which would require a downward adjustment for being a superior feature. These comparables sold for prices ranging from \$155,000 to \$212,000 or from \$91.61 to \$120.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,227 or \$101.20 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 the Board finds the assessment of the subject property as established by the board of review is correct and 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.

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Chairman



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Member



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Member



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Member



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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:

October 15, 2019

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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**

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

**APPELLANT**

Meg Hromyak, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

**COUNTY**

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085