



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

APPELLANT: Joseph Glinka
DOCKET NO.: 16-03211.001-R-1
PARCEL NO.: 14-33-108-002

The parties of record before the Property Tax Appeal Board are Joseph Glinka, the appellant(s), by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$43,136
IMPR.: \$190,434
TOTAL: \$233,570

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 of brick exterior construction with 4,147 square feet of living area. The dwelling was constructed in 1980. Features of the home include a full basement, central air conditioning, two fireplaces, a 2,157 square foot garage and a 720 square foot in-ground pool. The property has a 41,754 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .15 to 1.17 miles from the subject property. The comparables consist of two-story dwellings of brick or frame exterior construction ranging in size from 3,691 to 4,234 square feet of living area. The dwellings were constructed from 1977 to 1994. Each comparable has a basement, central air conditioning, one to three fireplaces, a garage ranging in size from 726 to 1,099 square feet of building area and

one comparable has an in-ground pool. The comparables have sites ranging in size from 41,070 to 71,718 square feet of land area. The comparables sold in April 2015 to June 2016 for prices of \$525,000 to \$640,000 or from \$129.58 to \$165.94 per square foot of living area, including land. Based on this evidence the appellant requested an assessment reduction to \$207,329, reflecting a market value of \$625,238 or \$150.77 per square foot of living area, based on the 2016 three-year average median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,570. The subject's assessment reflects a market value of \$704,373 or \$169.85 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 located from .829 to .957 miles from the subject property. The comparables were improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 3,326 to 3,803 square feet of living area. The dwellings were constructed from 1980 and 1985. Each comparable has a full basement, central air conditioning, one to three fireplaces, and a garage ranging in size from 770 to 888 square feet of building area. The comparables have sites ranging in size from 39,768 to 88,043 square feet of land area. These properties sold from September 2014 to May 2016 for \$700,000 to \$885,000 or from \$189.39 to \$236.11 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 no reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #1, due to its proximity to the subject; appellant's comparables #3 and #4 due to their newer construction ages and larger land areas; board of review comparable #2, due to its dated sale in September 2014, as it is less indicative of the subject's market value as of the January 1, 2016 assessment date; and board of review comparables #3 and #4, due to their smaller dwelling size or larger land area, when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sale #1. These comparables are similar in location, size and age. These comparables sold for prices of \$525,000 and \$850,000 or \$137.58 and \$236.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$704,373 or \$169.85 per square foot of living area, including land, which is supported by the more similar comparable sales in this record. The subject property is superior in garage size and has an in-ground pool. After considering adjustments to the comparable sales for differences when

compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and no reduction is warranted. Based on this evidence the Board finds no reduction in the subject's assessment is 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: _____

February 13, 2019



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

Joseph Glinka, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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