



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

APPELLANT: Thomas Rusnak Jr.
DOCKET NO.: 16-03294.001-R-1
PARCEL NO.: 06-05-404-017

The parties of record before the Property Tax Appeal Board are Thomas Rusnak, Jr., the appellant, 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: \$16,815
IMPR.: \$63,957
TOTAL: \$80,772

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 frame exterior construction with 2,308 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement, central air conditioning, a fireplace, a 644 square foot garage and a finished attic area. The property has a 12,632 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located from .07 to .18 of a mile from the subject property. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 2,030 to 2,308 square feet of living area.¹ The dwellings were

¹ The appellant's grid analysis was void of the design features of four of the comparables, however the dwelling sketches and photos indicate these dwellings have a two-story design.

constructed from 1995 to 2000. Each comparable has a basement, three of which have finished area.² Each comparable also has central air conditioning, six of which have a fireplace and a garage ranging in size from 420 to 701 square feet of building area. The comparables sold from June 2015 to March 2016 for prices ranging from \$216,000 to \$260,000 or from \$94.12 to \$112.65 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" disclosing the total assessment for the subject of \$80,772. The subject's assessment reflects a market value of \$243,583 or \$105.54 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, all of which were utilized by the appellant, located from .268 to .504 of a mile from the subject property.

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 seven suggested comparable sales for the Board's consideration, four of which were utilized by both parties. The Board gave less weight to the appellant's comparables #4, #6 and #7, which are also board of review comparables # 2, #1 and #4, respectively, as these comparables have finished basement area when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2, #3 and #5, which is also board of review comparable #3. These comparables are similar to the subject in location, dwelling size, design, age and features. These most similar comparables sold for prices ranging from \$216,000 to \$229,000 or from \$94.12 to \$105.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$243,583 or \$105.54 per square foot of living area, including land, which falls slightly above the market value range, however within the range on a price per square basis established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's assessment is justified.

² The appellant provided a Multiple Listing Service (MLS) listing sheet for comparable sale #7 which indicates the dwelling has finished basement area.

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

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