



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

APPELLANT: Edward Jurgaitis  
DOCKET NO.: 16-03542.001-R-1  
PARCEL NO.: 02-30-301-060

The parties of record before the Property Tax Appeal Board are Edward Jurgaitis, 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:** \$71,584  
**IMPR.:** \$49,298  
**TOTAL:** \$120,882

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 one-story dwelling of frame exterior construction with 1,400 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 440 square foot garage. The property has a 14,111 square foot site and is located within 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 five comparable sales. Four comparables are located from 1.64 to 2.4 miles from the subject property and one comparable is located next door to the subject property. The comparables are described as one, two-story dwelling and four, one-story dwellings of frame exterior construction ranging in size from 1,360 to 2,852 square feet of living area. The dwellings were constructed from 1968 to 2014. Three comparables each have a

basement, with two having finished area. Additional features of each comparable include central air conditioning, one to three fireplaces and a garage ranging in size from 400 to 1,152 square feet of building area. The comparables have sites ranging in size from 11,346 to 26,618 square feet of land area. The comparables sold from March 2015 to May 2016 for prices ranging from \$350,000 to \$550,000 or from \$180.66 to \$259.53 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,882. The subject's assessment reflects a market value of \$364,542 or \$260.39 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 the subject's assessment, the board of review submitted information on four comparable sales located from 1.34 to 2.4 miles from the subject property, two of which were submitted by the appellant. The board of review comparables #3 and #4 are the same properties as appellant's comparables #5 and #4, respectively. The comparables are described as a split-level dwelling and three, one-story dwellings of frame exterior construction ranging in size from 1,138 to 1,888 square feet of living area. The dwellings were constructed from 1960 to 2011. Two comparables have basements with finished area. Additional features for each comparable include central air conditioning and a garage ranging in size from 400 to 600 square feet of building area. Three comparables have one to three fireplaces and one comparable has a finished lower level. The comparables have sites ranging in size from 10,125 to 14,361 square feet of land area. The comparables sold from March to December 2015 for prices ranging from \$350,000 to \$490,000 or from \$257.35 to \$328.65 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted seven comparable sales for consideration which includes the parties two common comparables. The Board gave less weight to the parties common comparable (appellant's #5 and board of review #3) along with appellant's comparables #1, #2 and #3 due to their dissimilar ages when compared to the subject. Furthermore, one comparable has considerably larger dwelling size and one has a dissimilar style when compared to the subject. The Board also gave less weight to board of review comparable #1 for its dissimilar style when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining common comparable and board of review comparable #2. Both comparables are considered most similar in location, age, style, dwelling size and most features. The comparables sold for prices of \$350,000 and \$438,000 or \$257.35 and \$293.96 per square foot of living area. The subject's assessment reflects a market value of \$364,542 or \$260.39 per square foot of living area, including land, which is supported by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

Based on this record, the Board finds the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued 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: \_\_\_\_\_

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: September 17, 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

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COUNTY

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