



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

APPELLANT: Michael Petruska
DOCKET NO.: 16-03622.001-R-1
PARCEL NO.: 04-30-102-052

The parties of record before the Property Tax Appeal Board are Michael Petruska, 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: \$9,373
IMPR.: \$43,890
TOTAL: \$53,263

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 split-level dwelling of frame exterior construction with 1,064 square feet of living area. The dwelling was constructed in 1979. Features of the home include a finished lower level, central air conditioning, a fireplace and a 528 square foot garage. The property has a 17,860 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located between .13 of a mile and 1.25 miles from the subject property. The comparables consist of a split-level and two, tri-level dwellings of frame exterior construction ranging in size from 1,056 to 1,246 square feet of living area. The dwellings were constructed from 1966 to 2002. The comparables each have a finished lower level and a garage ranging in size from 528 to 768 square feet of building area with one

comparable having an additional 572 square foot detached garage. In addition, two comparables have central air conditioning and one comparable has a fireplace. The comparables have sites ranging in size from 24,300 to 39,204 square feet of land area. The comparables sold from March 2014 to June 2016 for prices ranging from \$147,500 to \$180,000 or from \$139.68 to \$145.17 per square foot of living area, including land. The appellant's counsel also submitted Multiple Listing Service (MLS) listing sheets for comparable #3 disclosing the property sold as a foreclosure in August 2015 for a price of \$65,200 and was then renovated and re-sold in February 2016 for a price of \$166,800. Based on the comparable sales 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 \$53,263. The subject's assessment reflects a market value of \$160,624 or \$150.96 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 that are located between .34 of a mile and 2.38 miles from the subject property. The comparables were improved with split-level dwellings of frame exterior construction that range in size from 1,040 to 1,152 square feet of living area. The dwellings were constructed from 1987 to 1990. Each comparable has a finished lower level and a garage ranging in size from 440 to 598 square feet of building area. In addition, two comparables have central air conditioning and one comparable has a fireplace. The comparables have sites ranging in size from 8,412 to 218,449 square feet of land area. These properties sold from June 2015 to January 2016 for prices ranging from \$158,000 to \$247,500 or from \$151.92 to \$200.24 per square foot of living area, including land. Based on the comparable sales 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 six suggested comparables for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in land area, design and features. However, the Board gave less weight to the appellant's comparable #2 as its sale in 2014 is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board also gave less weight to the appellant's comparable #3 sale in August 2015 for a price of \$65,200, as the evidence disclosed the property was renovated and re-sold in February 2016 for a price of \$166,800, which is more proximate in time to the lien date at issue. The Board also gave reduced weight to board of review comparable #1 due to its less proximate location to the subject being 2.38 miles away.

The Board finds on this limited record the best evidence of market value to be the appellant's comparable sales #1 and #3, along with the board of review comparable sales #2 and #3. Despite that these comparables have varying degrees of similarity when compared to the subject, these homes are somewhat similar to the subject in dwelling size, age and some features. These comparables sold from June 2015 to June 2016 for prices ranging from \$147,500 to \$247,500 or from \$139.68 to \$200.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$160,624 or \$150.96, including land, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

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: August 20, 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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