



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

APPELLANT: Hana Florian  
DOCKET NO.: 16-03695.001-R-1  
PARCEL NO.: 11-28-303-035

The parties of record before the Property Tax Appeal Board are Hana Florian, 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:** \$73,773  
**IMPR.:** \$159,537  
**TOTAL:** \$233,310

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 3,343 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an 867 square foot garage. The property has a 12,355 square foot site and is located adjacent to the White Deer Run Golf Club in Vernon Hills, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located in the same neighborhood as the subject and within .65 of a mile of the subject property. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 3,847 to 4,478 square feet of living area. The dwellings were constructed from 2000 to 2010. The comparables each have a full unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size

from 669 to 991 square feet of building area. The comparables have sites ranging in size from 14,725 to 21,294 square feet of land area. The comparables sold from March 2015 to June 2016 for prices ranging from \$680,000 to \$782,500 or from \$173.55 to \$196.90 per square foot of living area, including land. 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 \$233,310. The subject's assessment reflects a market value of \$703,589 or \$210.47 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 response to the appellant's evidence, the board of review submitted a map depicting the locations of the subject property, the appellant's comparables #1 through #3 and board of review comparables #1 and #2 in relation to the golf course. The board of review disclosed that the appellant's comparables #1 through #3 are located on average interior sites.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales that are adjacent to the White Deer Run Golf Club in the same subdivision as the subject and located within .26 of a mile of the subject property. The comparables were improved with two-story dwellings of brick exterior construction that contain either 3,932 or 4,278 square feet of living area. The dwellings were constructed in either 2004 or 2013. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and a garage containing 690 or 750 square feet of building area. The comparables have sites that contain either 15,317 or 17,222 square feet of land area. These properties sold in May 2015 and August 2016 for prices of \$800,000 and \$1,077,500 or \$203.46 and \$251.87 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 seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #4, along with board of review comparable #2 for dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #3 and #5, along with board of review comparable sale #1. These three homes are most similar to the subject in dwelling size, design, age and most features. These comparables sold from March 2015 to June 2016 for prices ranging from \$680,000 to \$800,000 or from \$176.76 to \$203.46 per square foot of living area, including land. The subject's assessment reflects a market value of

\$703,589 or \$210.47, including land, which falls within the range on an overall basis but above the range on a square foot basis of the most similar comparable sales contained in the record. In considering the subject's higher price per square foot value, the Board recognizes the subject's dwelling is smaller in size as compared to the three best comparables in the 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. Furthermore, accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of the property decreases, the per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot value is well justified given its smaller size. Therefore, 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.

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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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