



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

APPELLANT: Michael Jutovsky
DOCKET NO.: 16-03769.001-R-1
PARCEL NO.: 09-25-301-190

The parties of record before the Property Tax Appeal Board are Michael Jutovsky, 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: \$12,886
IMPR.: \$101,184
TOTAL: \$114,070

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 residential condominium unit with a vinyl siding exterior containing 1,232 square feet of above ground living area. The dwelling was constructed in 2004. Features of the condominium include a full finished walk-out basement, central air conditioning, one fireplace, four bathrooms and an attached garage with 320 square feet of building area. The property is located in Wauconda, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales of condominium units in the subject's condominium complex composed of two-story dwellings with vinyl siding exteriors that range in size from 1,476 to 1,762 square feet of living area. The condominium units were constructed in 2004. Each has a finished basement, central air conditioning, one fireplace and an attached garage ranging in size from 380 to 408 square feet of building area. The comparables have 2½

or 3½ bathrooms. The sales occurred from June 2015 to June 2016 for prices ranging from \$397,500 to \$412,000 or from \$233.83 to \$269.31 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$106,762.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,070. The subject's assessment reflects a market value of \$343,999 or \$279.22 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 improved with condominium units located in the subject's condominium complex improved with two-story units with 1,232 or 1,476 square feet of living area. The units were built in 2004. Each property has a finished basement, central air conditioning, one fireplace, and an attached garage with either 320 or 400 square feet of building area. Each comparable has a 2½ or 3½ bathroom. The sales occurred from June 2013 to August 2015 for prices ranging from \$350,000 to \$397,500 or from \$269.31 to \$292.21 per square foot of living area. Board of review sale #3 is the same as appellant's sale #2. Based on this evidence the board of review requested the subject's assessment be sustained.

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 record contains five sales submitted by the parties to support their respective positions with one common sale. The Board gives less weight to appellant's sales #1 and #3 as these condominiums are 42% and 43% larger than the subject property, respectively. The four remaining sales are most similar to the subject in size with similar features with the exception each has fewer bathrooms. These properties sold for prices ranging from \$350,000 to \$397,500 or from \$269.31 to \$292.21 per square foot of living area, including land. The Board recognizes that board of review sales #1 and #2 sold in 2014 and 2013, respectively, nevertheless these two units are identical to the subject in size and are to be given some weight. The subject's assessment reflects a market value of \$343,999 or \$279.22 per square foot of living area, including land, which is below the overall price range but within the range on a square foot basis established by the best comparable sales in this record. Based on this evidence the Board finds 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.

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: November 19, 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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