



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

APPELLANT: Katerina Damjanoska  
DOCKET NO.: 16-03812.001-R-1  
PARCEL NO.: 07-26-418-010

The parties of record before the Property Tax Appeal Board are Katerina Damjanoska, 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:** \$13,920  
**IMPR.:** \$47,074  
**TOTAL:** \$60,994

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 is improved with a two-story single-family dwelling of frame construction. The dwelling was built in 1997 and contains 1,708 square feet of living area. Features of the home include a partial unfinished basement, central air-conditioning, a fireplace and a 462-square foot garage. The dwelling is situated on an 8,237 square foot site and located in Waukegan, Warren Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales that are located from .08 to .20 of a mile from the subject and have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame construction that are situated on sites containing 7,224 to 8,294 square feet of land area. The dwellings were built from 1998 to 2001 and range in size from 1,700 to 2,192 square feet of living area. The comparables have full or partial

basements with finished areas, central air conditioning, and garages ranging in size from 400 to 462 square feet of building area. Two comparables each have a fireplace. The comparables sold from September 2015 to June 2016 for prices ranging from \$169,000 to \$226,000 or from \$88.65 to \$103.10 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$163,953 or \$96.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,994. The subject's assessment reflects a market value of approximately \$183,938 or \$107.69 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 eight comparable sales, one of which was also submitted by the appellant. The comparables are located from .032 to .19 of a mile of the subject and consist of two-story single-family dwellings of frame construction. They are situated on sites ranging from 7,224 to 11,382 square feet of land area and are all within the same neighborhood code as the subject. The homes were built from 1997 to 2002 and range in size from 1,544 to 2,192 square feet of living area. The comparables have full or partial basements, five with finished areas. All of the comparables have central air-conditioning; seven comparables each have one fireplace; and each comparable has a garage ranging in size from 400 to 462 square feet of building area. The comparables sold from January 2014 to July 2016 for prices ranging from \$185,000 to \$260,000 or from \$103.10 to \$133.42 per square foot of living area, including land. Based on the foregoing 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board, as one comparable sale was submitted by both parties. The Board gave less weight to board of review comparables #3 and #4 which sold almost two years prior to the January 1, 2016 assessment date at issue and are, therefore, less likely to be indicative of the market value as of that time.

The Board finds that appellant's comparables and the remaining board of review comparables, while having varying degrees of similarity to the subject, sold more proximate in time to the January 1, 2016 assessment date. These comparables sold from June 2015 to July 2016 for prices ranging from \$169,000 to \$260,000 or from \$88.65 to \$133.42 per square foot of living area, land included. The subject's assessment reflects an estimated market value of approximately \$183,938 or \$107.69, land included, which falls within the range established by the best

comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject such as some having larger dwelling sizes and/or finished basement areas, superior to the subject, 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.

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Chairman



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Member

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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: December 23, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Katerina Damjanoska, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085