



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

APPELLANT: Pamela Vukovics
DOCKET NO.: 16-03930.001-R-1
PARCEL NO.: 06-34-206-019

The parties of record before the Property Tax Appeal Board are Pamela Vukovics, 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 **A Reduction** 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: \$17,644
IMPR.: \$49,037
TOTAL: \$66,681

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 1-story dwelling of vinyl siding exterior construction with 1,493 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 624 square foot garage. The property has a 10,454 square foot site and is located in Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparables located from .62 of a mile to 1.37 miles from the subject. The comparables are described as one, 1.5-story and five, 1-story dwellings of vinyl siding construction ranging in size from 1,200 to 1,739 square feet of living area. The dwellings were constructed from 1947 to 1968 with effective ages ranging from 1965 to 1970. The comparables have basements, with two having finished area. Each comparable has central

air conditioning, two comparables each have one fireplace and each comparable has a garage containing from 280 to 550 square feet of building area. The comparables are situated on sites ranging in size from 7,500 to 15,682 square feet of land area. The comparables sold from April 2015 to May 2016 for prices ranging from \$132,000 to \$199,900 or from \$92.01 to \$141.67 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 \$72,746. The subject's assessment reflects a market value of \$219,379 or \$146.94 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 three comparable sales located from .073 of a mile to 1.447 miles from the subject. The comparables are described as one-story dwellings of vinyl siding or brick exterior construction ranging in size from 1,568 to 1,638 square feet of living area. The dwellings were constructed from 1972 to 1987. The comparables have basements with finished area, central air conditioning and a garage containing from 440 to 484 square feet of building area. Two comparables each have one fireplace. The comparables are situated on sites ranging in size from 8,712 to 10,500 square feet of land area. The comparables sold in April 2014 and July 2017 for prices of \$170,000 and \$205,000 or for \$108.42 and \$127.99 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted nine comparable sales for consideration. The Board gave less weight to appellant's comparables #1, #2, #5 and #6 based comparables #1 and #2 having older ages and comparables #5 and #6 having superior finished basement area when compared to the subject. The Board also gave less weight to the board of review comparables that sold in 2014 and 2017 which were less proximate in time to the January 1, 2016 assessment date and all have superior basement finished area.

The Board finds the best evidence of market value for the subject property to be appellant's comparables #3 and #4. Both comparables are sold proximate in time to the assessment date at issue and are similar to the subject in dwelling size, design and features. The comparables sold in May 2015 and May 2016 for prices of \$199,900 and \$197,000 or for \$128.14 and \$133.11 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$219,379 or \$146.94 per square foot of living area, including land which is higher than the best comparable sales in the record both in terms of overall value and price per

square foot basis. After considering 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 not supported and a reduction in the subject's assessment is 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: December 23, 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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