



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

APPELLANT: Richard Podgorski  
DOCKET NO.: 16-03931.001-R-1  
PARCEL NO.: 06-34-212-017

The parties of record before the Property Tax Appeal Board are Richard Podgorski, 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:** \$14,341  
**IMPR.:** \$36,615  
**TOTAL:** \$50,956

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 vinyl siding exterior construction with 888 square feet of above-grade living area. The dwelling was constructed in 1988. Features of the home include a lower level with 864 square feet of finished area, central air conditioning and a 521 square foot garage. The property has an 8,276 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood number as the subject as assigned by the township assessor and between .82 of a mile and 1.47 miles from the subject property. The comparables were described as split-level or tri-level dwellings of vinyl siding exterior construction ranging in size from 976 to 1,440 square feet of above-grade living area. The dwellings were constructed from 1953 to 1977. Comparables #2

and #3 have effective ages of 1977 and 1979, respectively. Each comparable features a lower level with 520 to 720 square feet of finished area, central air conditioning and a garage ranging in size from 312 or 528 square feet of building area. The comparables have sites ranging in size from 8,276 to 13,939 square feet of land area. The comparables sold from September 2014 to May 2016 for prices ranging from \$130,000 to \$215,100 or from \$133.20 to \$149.38 per square foot of above-grade living area, including land. Based on this 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 \$50,956. The subject's assessment reflects a market value of \$153,667 or \$173.05 per square foot of above-grade 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 four comparable sales located in the same neighborhood number as the subject as assigned by the township assessor and between .733 of a mile and 1.371 miles from the subject property. The comparables were described as tri-level dwellings of vinyl siding exterior construction ranging in size from 896 to 1,298 square feet of above-grade living area. The dwellings were constructed from 1965 to 1996. Each comparable features a lower level with 480 to 672 square feet of finished area, central air conditioning and a garage ranging in size from 460 to 572 square feet of building area. In addition, three comparables each have one fireplace and one comparable has a 480 square foot basement with finished area. The comparables have sites containing 8,276 or 10,500 square feet of land area. The comparables sold from June 2015 to August 2016 for prices ranging from \$150,000 to \$214,000 or from \$161.79 to \$185.76 per square foot of above grade living area, including land. Based on this 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 eight suggested comparable sales for the Board's consideration. The Board finds the appellant's comparables #1 and #2 sold in September and November 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board gave less weight to the appellant's comparables #3 and #4, along with board of review comparable #1 that are larger in dwelling size when compared to the subject. The Board also gave reduced weight to board of review comparable #3 for its superior finished basement foundation unlike the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #4. Although these two comparables are dissimilar tri-level style dwellings when compared to the

subject's split-level design, they are similar to the subject in location, dwelling size, age and features. These comparables sold in June and October 2015 for prices of \$150,00 and \$195,000 or \$167.41 and \$180.89 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$153,667 or \$173.05 per square foot of above-grade living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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.

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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: 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

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COUNTY

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