



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

APPELLANT: Todd Cerniuk
DOCKET NO.: 16-03937.001-R-1
PARCEL NO.: 06-36-102-030

The parties of record before the Property Tax Appeal Board are Todd Cerniuk, 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: \$17,139
IMPR.: \$64,186
TOTAL: \$81,325

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 1991 and contains 1,973 square feet of living area. Features of the home include two full and two half-bathrooms, a full basement with finished area, central air-conditioning, a fireplace, and a 440-square foot attached garage. The dwelling is situated on an 9,324 square foot site and located in Grayslake, Avon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located within .17 of miles of the subject and having the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame construction situated on sites ranging from 8,624 to 9,891 square feet of land area. The dwellings were built in 1991 or 1992 and contain 1,973 or 2,069 square feet of living area. The comparables each have a basement, one with finished area. Each comparable has

central air conditioning and a 440 square foot garage. Two comparables each have one fireplace. Two comparables have two full bathrooms and one half-bathroom; and one comparable has one full and one half-bathroom. The comparables sold from June 2015 to April 2016 for prices ranging from \$217,500 to \$242,000 or from \$110.24 to \$116.96 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$226,872 or \$115.00 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 \$81,325. The subject's assessment reflects a market value of approximately \$245,250 or \$124.30 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 located within .127 of a mile of the subject and all having the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame construction situated on sites containing 8,624 to 9,303 square feet of land area. The homes were built in 1992 and consist of 1,964 to 2,053 square feet of living area and feature basements, two with finished areas, central air-conditioning, a fireplace, and a garage containing 420 or 440 square feet of building area. Each comparables has two full bathrooms and one half-bathroom. The comparables sold from June 2015 to April 2016 for prices ranging from \$255,000 to \$265,000 or from \$129.08 to \$129.84 per square foot of living area, land included. 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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #2 which have unfinished basements and fewer bathrooms when compared to the subject. The Board also gave less weight to board of review comparables #1 and #2 as comparable #1 is of dissimilar one-story design and has a full finished basement and comparable #2 has an unfinished basement, all dissimilar to the subject.

The Board finds that appellant's comparable #3 and board of review #3 are the best comparables submitted in the record and are similar to the subject in size, design, and most features. These comparables sold in June 2015 and April 2016 for \$242,000 and \$265,000 or \$116.96 and \$129.08 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$245,250 or \$124.30, per square foot of living area, land included, which is supported by the best comparable sales given the subject's higher bathroom count.

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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