



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

APPELLANT: Kenneth Suskin
DOCKET NO.: 16-04920.001-R-1
PARCEL NO.: 08-21-203-010

The parties of record before the Property Tax Appeal Board are Kenneth Suskin, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$4,869
IMPR.: \$28,166
TOTAL: \$33,035

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 2-story dwelling of wood siding exterior construction with 2,336 square feet of living area. The dwelling was constructed in 1901 and features an unfinished basement. The property has a 5,885 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within .65 of a mile of the subject property. The comparables have sites ranging in size from 3,984 to 7,474 square feet of land area. The comparables consist of 2-story dwellings of brick or wood siding exterior construction ranging in size from 1,961 to 2,748 square feet of living area. The homes were constructed from 1901 to 1925 and feature unfinished basements. The appellant did not disclose if the comparables have central air conditioning. The comparables sold from March 2015 to July 2016 for prices ranging from \$35,000 to \$91,875 or from \$17.36 to \$39.06 per square foot of

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 \$33,035. The subject's assessment reflects a market value of \$99,623 or \$42.65 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 .574 of a mile of the subject property. The comparables have sites ranging in size from 6,014 to 10,240 square feet of land area. The comparables consist of one, 2.1-story dwelling and two, 2-story dwellings of brick, vinyl or wood siding exterior construction that range in size from 2,082 to 2,432 square feet of living area. The dwellings were constructed from 1901 to 1925. Each comparable has an unfinished basement, one comparable has central air conditioning, one comparable has a fireplace and two comparables each have a garage containing 240 or 360 square feet of building area. These properties sold from July 2015 to February 2017 for prices ranging from \$118,000 to \$135,000 or from \$55.51 to \$60.59 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contends that board of review comparable sale #1 sold in 2017, which is too remote in time to establish market value as of January 1, 2016. Counsel also asserted that board of review comparables #1 and #2 are not comparable to the subject as they each have a garage unlike the subject. In a rebuttal grid analysis, counsel reiterated the seven best comparable sales in the record and contended the subject's assessment should be reduced.

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 nine suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #3, #4 and #6 which are dissimilar in size when compared to the subject. Additionally, the appellant's comparable #1 appears to be an outlier since it sold in April 2015 for a price of \$35,000 or \$17.36 per square foot of living area, including land, which is significantly less than the remaining comparable sales in the record. The Board finds board of review comparable #1 sold in 2017, which is less proximate in time to the assessment date at issue and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board gave reduced weight to board of review comparable #2 due to its' superior fireplace and garage features when compared to the subject.

The Board finds the best evidence of market value to be comparables #2 and #5 submitted by the appellant, along with board of review comparable #3. These three comparables are similar to the subject in location, dwelling size, age and features. These comparables sold from July 2015 to July 2016 for prices ranging from \$60,000 to \$127,000 or from \$23.73 to \$60.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$99,623 or \$42.65 per square foot of living area, which falls within the range of the most similar comparable sales in this record. After considering 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 supported. Therefore, no reduction in the subject's assessment is warranted.

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: February 18, 2020



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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