



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

APPELLANT: Alexander & Ana Balog  
DOCKET NO.: 16-04924.001-R-1  
PARCEL NO.: 06-26-104-017

The parties of record before the Property Tax Appeal Board are Alexander & Ana Balog, the appellants, 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:** \$18,448  
**IMPR.:** \$62,325  
**TOTAL:** \$80,773

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of vinyl siding exterior construction with 2,184 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full basement with finished area, central air conditioning, a fireplace, a 600 square foot garage and a 576 square foot in-ground swimming pool.<sup>1</sup> The property has a 13,068 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on 12 equity comparables located within .88 of a mile of the subject property, four of which are located in the same neighborhood code as the subject as assigned by the township assessor. The comparables consist of two-story dwellings

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<sup>1</sup> Appellants' attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review.

ranging in size 1,664 to 2,717 square feet of living area. The dwellings were constructed from 1965 to 1983. Each home features a basement.<sup>2</sup> The comparables have improvement assessments ranging from \$38,359 to \$66,721 or from \$23.05 to \$25.56 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,773. The subject property has an improvement assessment of \$62,325 or \$28.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject as assigned by the township assessor and between .179 of a mile and 1.529 miles from the subject property. The comparables consist of two-story dwellings of brick or vinyl siding exterior construction ranging in size from 2,058 to 2,400 square feet of living area that were built from 1965 to 1980. Each comparable features a basement with three having finished area, central air conditioning and a garage ranging in size from 348 to 624 square feet of building area. In addition, three comparables each have one fireplace. The comparables have improvement assessments ranging from \$57,216 to \$69,765 or from \$25.33 to \$29.07 per square foot of living area. The board of review also submitted three sales comparables.<sup>3</sup> Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel argued that the board of review's failure to respond or object to the appellant's comparables should serve as an admission that they are acceptable equity comparables. Counsel further argued that taking the board of review equity comparables into consideration, along with the undisputed appellants' equity comparables shows that 15 of 16 or 94% of the equity comparables support a reduction based on building price per square foot.

### **Conclusion of Law**

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives less weight to the appellants' evidence as they did not provide information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their

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<sup>2</sup> Counsel for the appellants provided limited information regarding the features of the comparables. Appellants' grid analysis does not contain information regarding exterior construction, basement finish, central air conditioning, fireplaces or garages.

<sup>3</sup> The Board gives no weight to the board of review sales comparables as they do not address the appellants' inequity argument.

comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be the four comparables submitted by board of review. Although these comparables lack an in-ground swimming pool unlike the subject, they are most similar to the subject in location, dwelling size, design and age. These comparables have improvement assessments that ranged from \$57,216 to \$69,765 or from \$25.33 to \$29.07 per square foot of living area. The subject's improvement assessment of \$62,325 or \$28.54 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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



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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: February 18, 2020



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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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