



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

APPELLANT: Christina and Ian Grocki
DOCKET NO.: 17-01592.001-R-1
PARCEL NO.: 07-17-110-012

The parties of record before the Property Tax Appeal Board are Christina and Ian Grocki, the appellants, 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: \$15,739
IMPR.: \$59,254
TOTAL: \$74,993

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 2017 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 wood siding exterior construction with 1,727 square feet of living area. The dwelling was constructed in 1996. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a 380 square foot attached garage. The property has a 6,534 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .21 of a mile of the subject. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 1,727 to 2,072 square feet of living area. The dwellings were constructed from 1994 to 1997 and have sites ranging in size from 6,098 to 10,143 square feet of

land area. The comparables each have a basement, with three having finished area;¹ central air conditioning and a garage ranging in size from 380 to 441 square feet of building area. Three comparables each have one fireplace. The comparables sold from April 2016 to May 2017 for prices ranging from \$213,000 to \$275,000 or from \$108.11 to \$132.72 per square foot of living area, including land. Based on this evidence, the appellants 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 \$74,993. The subject's assessment reflects a market value of \$226,223 or \$130.99 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .24 of a mile of the subject. Board of review comparable #3 is the same property as the appellant's comparable #3. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 1,578 to 1,974 square feet of living area. The dwellings were constructed in 1994 or 1995 and have sites ranging in size from 6,046 to 11,181 square feet of land area. Each comparable has a basement, with two having finished area; central air conditioning and a garage ranging in size from 418 to 441 square feet of building area. One comparable has a fireplace. The comparables sold from January 2016 to July 2017 for prices ranging from \$234,900 to \$260,000 or from \$130.45 to \$148.86 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted seven comparable sales to support their respective positions, with one comparable common to both parties. The Board gave less weight to the appellants' comparables along with the board of review comparables #1 and #3 which includes the parties' common comparable due to their finished basement area and/or larger dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be the board of review comparables #2 and #4. Both comparables are similar to the subject in location, dwelling size, design, age and features. They sold in July 2016 and January 2016 for prices of \$234,900 and \$249,900 or for \$148.86 and \$145.71 per square foot of living area, including land, respectively.

¹ The appellant submitted a Multiple Listing Service sheet associated with the sale of comparable #3 which indicates it has finished basement area.

The subject's assessment reflects a market value of \$226,223 or \$130.99 per square foot of living area, including land, which falls below the two best comparable sales in the record both on overall price and a price per square foot basis. 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 well supported and therefore, 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.



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: May 26, 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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