



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

APPELLANT: Mike Mroz
DOCKET NO.: 17-01605.001-R-1
PARCEL NO.: 08-06-410-025

The parties of record before the Property Tax Appeal Board are Mike Mroz, 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: \$6,883
IMPR.: \$39,135
TOTAL: \$46,018

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 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 part one-story and part two-story dwelling¹ of wood siding exterior construction with 2,266 square feet of living area. The dwelling was constructed in 1960. Features of the home include a 418 square foot built-in garage and a 1,100 square foot detached garage. The property has a 16,266 square foot site and is located in Beach Park, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 2.37 miles from the

¹ According to both parties' grid analysis the story height is listed as a one-story with 1,177 square feet on the first floor and 671 square feet on the second floor. The appellant's counsel stated the subject is a 1.5-story dwelling. The property record card submitted by the board of review depicts a one-story section and a two-story section totaling 2,266 square feet of living area.

subject property. The comparables were improved with 1.5-story dwellings with wood siding exterior construction that ranged in size from 1,804 to 1,920 square feet of living area. The dwellings were constructed from 1975 to 1980. The site sizes ranged from 15,382 to 30,000 square feet of land area. Each comparable has a basement, one comparable has central air conditioning, each comparable has one or two fireplaces and a garage ranging from 484 to 676 square feet of building area. The comparables sold from March to December 2016 for prices ranging from \$125,000 to \$154,888 or from \$69.29 to \$80.67 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$41,884.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,018. The subject's assessment reflects a market value of \$138,817 or \$61.26 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 response to the appeal, the board of review submitted a memorandum from the Waukegan Township Assessors Office asserting that the subject property is a unique building and they are not valuing all of the living area in the subject. The garage was converted to living area some time ago. There is possibly a basement under the one-story area. Also, the appellant's comparable sales #2 and #3 are not located in Waukegan Township.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 1.22 miles from the subject property. The comparables are improved with five, one-story dwellings, one, tri-level dwelling and one, two-story dwelling with brick, aluminum siding or wood siding exterior construction that ranged in size from 1,629 to 1,987 square feet of living area. The dwellings were constructed from 1958 to 1972. Three comparables have a basement, three comparables have central air conditioning, three comparables have a fireplace and each comparable has an attached or detached garage ranging in size from 336 to 1,368 square feet of building area. Comparable #5 has both an attached and a detached garage. The comparables sold from June 2014 to May 2017 for prices ranging from \$115,000 to \$163,000 or from \$70.60 to \$99.15 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

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 Board finds nine comparables were submitted by both parties in support of their respective positions. The Board finds neither party submitted comparable sales truly similar to the subject. The Board gave less weight to the board of review comparables #1, #3 and #5. These sales

occurred from June 2014 to December 2015, which are dated and less indicative of fair market value as of the subject's January 1, 2017 assessment date. The Board gave less weight to the appellant's comparables #2 and #3 based on their location being over 2 miles from the subject property. The Board gave less weight to the board of review's comparable #6 based on its newer age when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparable sales #2 and #4. These comparables have varying degrees of similarity when compared to the subject in location, site size, design, dwelling size, age and features. These most similar comparables sold from March to August 2016 for prices ranging from \$125,000 to \$163,000 or from \$69.29 to \$99.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$138,817 or \$61.26 per square foot of living area, including land, which falls within the range established by the best 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. Based on this evidence the Board finds 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: June 16, 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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