



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

APPELLANT: Connie Gurgul
DOCKET NO.: 17-01688.001-R-1
PARCEL NO.: 06-21-306-017

The parties of record before the Property Tax Appeal Board are Connie Gurgul, 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: \$6,243
IMPR.: \$15,086
TOTAL: \$21,329

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the 2017 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 1.5-story dwelling of vinyl siding exterior construction with 970 square feet of living area. The dwelling was constructed in 1939. Features of the home include an unfinished full basement and two full bathrooms. The property has a 5,663 square foot site and is located in Round Lake Park, Avon 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 1.25 miles from the subject property. The comparables have sites that range in size from 3,920 to 6,250 square feet of land area and are improved with 1.5-story dwellings of wood or vinyl siding exterior siding that range in size from 979 to 1088 square feet of living area. Two comparables have no basement while one has an unfinished basement. One comparable has central air conditioning and two comparables have a fireplace. Two of the comparables also have a garage with 308 or

400 square feet of building area. Each of the comparables has one full bathroom and two have a half bathroom. The comparables sold from January 2016 to January 2017 for prices ranging from \$50,000 to \$57,500 or from \$50.98 to \$52.85 per square foot of living area, land included. The appellant also submitted a copy of the settlement statement associated with a June 2016 purchase of the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$16,665.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,329. The subject's assessment reflects a market value of \$64,341 or \$66.33 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 its contention of the correct assessment the board of review submitted a grid analysis and property record cards on eight comparable sales located within approximately 1.95 miles from the subject property. The comparables have sites that range in size from 4,200 to 14,810 square feet of land area and are improved with 1.5-story dwellings of vinyl and wood siding exterior construction that range in size from 998 to 1,299 square feet of living area. The homes were built from 1923 to 1952. Four comparables have a basement, one with finished area, four comparables have central air conditioning, two comparables have a fireplace and three comparables have a garage ranging in size from 264 to 528 square feet of building area. Each of the comparables has one full bathroom and two have a half bathroom. The comparables sold from July 2015 to November 2017 for prices ranging from \$71,000 to \$122,500 or from \$63.79 to \$109.67 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's 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 parties submitted eleven comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 along with board of review comparables #5 through #8 as these comparables have no basement compared to the subject's unfinished basement. The Board gave little weight to board of review comparables #1 and #2 which have sale dates that occurred in 2015 which are too distant in time to be indicative of the subject's market value as of the January 1, 2017 assessment date. Board of review comparable #8 also has a 2015 sale date. The Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparables #3 and #4 which are more similar in design, age, site size, basement and most features. These three best comparables sold from January 2016 to November 2017 for prices ranging from \$57,500 to \$120,000 or from \$52.85 to \$92.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$64,341 or \$66.33 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 with the subject, 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: August 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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