



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

APPELLANT: Daniel Csaki
DOCKET NO.: 17-01742.001-R-1
PARCEL NO.: 09-35-304-001

The parties of record before the Property Tax Appeal Board are Daniel Csaki, 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: \$37,894
IMPR.: \$55,118
TOTAL: \$93,012

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 split-level dwelling of wood siding exterior construction with 1,576 square feet of above grade living area. The dwelling was constructed in 1965. Features of the home include a finished lower-level, central air conditioning and a 480 square foot garage. The property has a 41,430 square foot site and is located in Lake Barrington, Wauconda 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 2.17 miles from the subject property. The comparables were improved with one, tri-level dwelling and two, split-level dwellings of wood siding exterior construction that ranged in size from 1,455 to 1,720 square feet of above grade living area. The dwellings were constructed from 1965 to 1974. Each comparable has a finished lower-level, central air conditioning, one or three fireplaces and

two comparables have a garage that contain either 580 or 910 square feet of building area. Comparable #1 has an 800 square foot in-ground swimming pool. The comparables sold from June 2015 to August 2016 for prices ranging from \$206,000 to \$330,000 or from \$141.58 to \$191.86 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$89,298.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,012. The subject's assessment reflects a market value of \$280,579 or \$178.03 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 information on four comparable sales located within 1.613 miles from the subject property, two of which were also utilized by the appellant. Board of review comparables #1 and #4 are the same properties as appellant's comparables #3 and #2, respectively. The comparables are improved with one, one-story dwelling and three, split-level dwellings of brick or wood siding exterior construction that ranged in size from 1,426 to 2,406 square feet of above grade living area. The dwellings were constructed from 1962 to 1974. One comparable has a finished basement, one comparable has an unfinished basement along with a finished lower-level and two comparables have finished lower-levels. Each comparable has central air conditioning, three comparables have one to three fireplaces and each comparable has a garage ranging in size from 440 to 910 square feet of building area. The comparables sold from July 2015 to October 2017 for prices ranging from \$268,000 to \$567,000 or from \$160.10 to \$235.66 per square foot of living area, land included.¹ 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 parties submitted five suggested comparables with data on six sales for the Board's consideration with two comparables common to both parties in which appellant's comparable #3 sold in 2015 and board of review's comparable #1 sold in 2017. The Board gave less weight to the appellant's comparables #2 and #3 along with the board of review's comparables #2 and #4. These comparables had sales occurring from June to November 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 board of review's comparable #3 as this property differs in design when compared to the subject.

¹ Appellant's comparable #3 sold in June 2015 for \$330,000 and resold in October 2017 for \$360,000 reported as board of review's comparable #1.

The Board finds the best evidence of market value to be appellant's comparable #1 along with the board of review's comparable #1. These comparables have varying degrees of similarity when compared to the subject in design, dwelling size, age and features. These most similar comparables sold in August 2016 and October 2017 for prices of \$206,000 and \$360,000 or for \$141.58 and \$209.30 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$280,579 or \$178.03 per square foot of above grade living area, including land, which falls between the best comparable sales that sold most proximate to January 1, 2017 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: July 21, 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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