



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

APPELLANT: Charles Zemeske
DOCKET NO.: 17-01784.001-R-1
PARCEL NO.: 11-21-108-031

The parties of record before the Property Tax Appeal Board are Charles Zemeske, 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 **a reduction** 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: \$62,751
IMPR.: \$18,891
TOTAL: \$81,642

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 one-story dwelling of wood siding exterior construction with 1,072 square feet of living area. The dwelling was constructed in 1942. Features of the home include a partial basement and central air conditioning. The property has a 7,355 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .45 of a mile from the subject. The comparable parcels range in size from 7,744 to 9,288 square feet of land area and have each been improved with a one-story dwelling of wood siding exterior construction. The homes were built between 1952 and 1958 and range in size from 968 to 1,144 square feet of living area. Each comparable has a full basement, central air conditioning and a detached garage ranging in size from 280 to 968 square feet of building area. The comparables sold from

February 2016 to February 2017 for prices ranging from \$250,000 to \$278,500 or from \$233.19 to \$258.26 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$81,642 which would reflect a market value of \$244,950 or \$228.50 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,801. The subject's assessment reflects a market value of \$258,827 or \$241.44 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 .502 of a mile from the subject. The comparable parcels range in size from 7,415 to 9,167 square feet of land area and have each been improved with a one-story dwelling of brick or wood siding exterior construction. The homes were built between 1951 and 1958 and range in size from 1,060 to 1,280 square feet of living area. Each comparable has a full basement, central air conditioning and a garage ranging in size from 288 to 480 square feet of building area. The comparables sold from October 2016 to August 2017 for prices ranging from \$280,000 to \$357,500 or from \$253.91 to \$323.82 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparables properties to support their respective positions before the Property Tax Appeal Board. Both parties' comparables are all superior to the subject by being newer in age, feature a full basement rather than a partial basement and by having a garage whereas the subject property has no garage as of the assessment date.¹ The comparables sold from February 2016 to August 2017 for prices ranging from \$250,000 to \$357,500 or from \$233.19 to \$323.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$258,827 or \$241.44 per square foot of living area, including land, which is within the range established by the comparable sales in this record but appears to be excessive given the subject's older age, partial basement and lack of a garage amenity. After considering adjustments to the eight comparable sales presented in the record for differences

¹ In an undated memorandum, the board of review through the township assessor noted that there was no permit obtained for the demolition of the subject's garage structure. However, the assessor has viewed the property and confirmed the removal of the detached garage.

when compared to the subject property, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: September 15, 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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