



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

APPELLANT: Nicole Batinovic
DOCKET NO.: 17-02252.001-R-1
PARCEL NO.: 16-17-203-011

The parties of record before the Property Tax Appeal Board are Nicole Batinovic, 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: \$183,422
IMPR.: \$102,290
TOTAL: \$285,712

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 two-story dwelling of brick exterior construction with 3,412 square feet of living area. The dwelling was constructed in 1979. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 600 square foot garage. The property has a 59,677 square foot site and is located in Lake Forest, West Deerfield 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 .20 of a mile from the subject and within the same neighborhood code as assigned to the subject. The comparable parcels range in size from 57,499 to 61,420 square feet of land area and are each improved with two-story dwellings of brick exterior construction. The homes were built between 1972 and 1976 and range in size from 3,040 to 3,892 square feet of living area. Each dwelling has a partial

unfinished basement, central air conditioning and a garage or garages ranging in size from 528 to 1,116 square feet of building area, where comparable #1 has both an attached and a detached garage. Two of the comparables each have a fireplace. The comparables sold between April 2015 and November 2016 for prices ranging from \$714,000 to \$875,000 or from \$219.68 to \$248.58 per square foot of living area, including land. Based on this evidence, the appellant requested a total reduced assessment of \$266,393 which would reflect a market value of \$799,259 or \$234.25 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 \$285,712. The subject's assessment reflects a market value of \$861,876 or \$252.60 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, where board of review comparables #2 and #3 are the same properties as appellant's comparables #3 and #1, respectively. With the evidence the board of review supplied copies of applicable property record cards and reported the comparables are located within .463 of a mile from the subject. The parcels range in size from 43,560 to 61,420 square feet of land area and have been improved with two-story dwellings of brick exterior construction. The homes were built between 1972 and 1984 and range in size from 3,415 to 3,892 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage or garages ranging in size from 625 to 1,116 square feet of building area, where board of review comparable #3 has both an attached and a detached garage. Three of the comparables have one or two fireplaces, comparable #2 has a tennis court and comparable #4 has an 800 square foot inground swimming pool as depicted on the attached property record cards. The comparables sold between July 2016 and September 2017 for prices ranging from \$829,900 to \$875,000 or from \$219.68 to \$256.22 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of five comparable sales, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 as the date of sale in April 2015 is more remote in time and thus less likely to be indicative of the subject's estimated market value as of the assessment date at issue of January 1, 2017 as other market value evidence in the record. The Board has given reduced weight to board of review comparable #4 due to its inground swimming pool which is not a feature of the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sales #1, #2 and #3, where there are two common properties presented by the parties. These three comparables present varying degrees of similarity to the subject and sold between July and November 2016 for prices of either \$855,000 or \$875,000 or from \$219.68 to \$256.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$861,876 or \$252.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to 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:

November 17, 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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