



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

APPELLANT: A. Pisha
DOCKET NO.: 17-02266.001-R-1
PARCEL NO.: 14-36-202-054

The parties of record before the Property Tax Appeal Board are A. Pisha, 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: \$55,763
IMPR.: \$176,287
TOTAL: \$232,050

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 is improved with a two-story brick single-family dwelling built in 1991. The home contains 4,095 square feet of living area and features a full unfinished basement, central air conditioning, a fireplace, and a 924-square foot garage. The dwelling is situated on a 59,548 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located within .19 of a mile from the subject and all have the same neighborhood code as the subject. The dwellings were built from 1994 to 1997 and consist of one, one-story and two, two-story brick or frame single-family dwellings. The houses are situated on sites ranging in size from 55,900 to 182,730 square feet of land area and range in size from 3,547 to 4,128 square feet of living area. According to the grid analysis of the three comparables and a listing sheet for comparable #1 submitted by appellant's attorney,

the comparables each have a basement, one with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 707 to 947 square feet of building area. The listing sheet for appellant's comparable #1 discloses that the property is "Nature Preserve Adjacent" and features a finished basement with exterior access and features a large recreation room, office, workout room and bathroom. The comparables sold from July 2015 to June 2017 for prices ranging from \$665,000 to \$707,000 or from \$161.09 to \$193.06 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$213,601, reflecting a market value of approximately \$640,803 or \$156.48 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$236,528. The subject's assessment reflects a market value of approximately \$712,694 or \$174.04 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 containing information on six comparable sales, two of which were also submitted by the appellant. The properties are located within .629 of a mile from the subject and three of the comparables have the same neighborhood code as the subject. The dwellings consist of two-story brick or frame single-family dwellings situated on sites containing from 44,899 to 98,010 square feet of land area. The homes were built from 1989 to 1996 and range in size from 3,319 to 4,128 square feet of living area. The comparables each have a full or partial basement, three with finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 696 to 1,072 square feet of building area. Comparable #6 features an inground swimming pool according to the property record card. The comparables sold from April 2016 to June 2018 for prices ranging from \$657,000 to \$720,000 or from \$161.09 to \$216.93 per square foot of living area, including land. Based on the foregoing 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board as appellant's comparables #1 and #2 are the same properties as board of review comparables #3 and #1, respectively. The Board gave less weight to appellant's comparable #3 which is of dissimilar one-story design and is situated on a lot over three times as large as the subject's lot. The Board gave less weight to board of review comparables #2, #4, #5 and #6 which have finished basements and/or are smaller dwellings, and as comparable #6 has an inground swimming pool, all dissimilar when compared to the subject.

The Board finds that the parties' two common comparables were the best comparables submitted in the record in terms of location, design, age, size and most features. These comparables sold in September 2016 and June 2017 for \$665,000 and \$707,000 or \$161.09 and \$176.93 per square of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$712,694 or \$174.04 per square foot of living area, land included, which is not supported by the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for any differences from the subject, such as the finished basement area as disclosed by the listing sheet submitted by the appellant, the Board finds the subject's assessed value is not supported and a slight reduction in the subject's assessment is warranted.

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: May 26, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

A Pisha, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085