



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

APPELLANT: William Hardek
DOCKET NO.: 17-02340.001-R-1
PARCEL NO.: 14-33-111-045

The parties of record before the Property Tax Appeal Board are William Hardek, 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: \$ 61,079
IMPR.: \$186,560
TOTAL: \$247,639

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 wood siding exterior construction with 4,063 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and an attached 888 square foot garage. The property has a 69,482 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within 1.31-miles from the subject. The subject and each comparable shares the same neighborhood code assigned by the assessor. The parcels range in size from 37,895 to 65,290 square feet of land area and have each been improved with a two-story dwelling of brick or wood siding exterior construction. The homes were built between 1977 and 1998 and the appellant reports based upon Multiple Listing

Service (MLS) data sheets that comparables #3, #4 and #5 have each been recently rehabbed. The dwellings range in size from 3,600 to 4,206 square feet of living area with basements, two of which are reportedly finished based on the MLS data sheets. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 414 to 986 square feet of building area. The comparables sold between May 2016 and January 2017 for prices ranging from \$516,300 to \$850,000 or from \$129.58 to \$236.11 per square foot of living area, including land, where the appellant noted that comparable #6 was an "outlier." Based on this evidence the appellant requested an assessment reduction to \$228,860, reflecting a market value of \$686,649 or \$169.00 per square foot of living area, 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 \$247,639. The subject's assessment reflects a market value of \$747,026 or \$183.86 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 response to the appellant's appeal, the board of review noted that the subject property sold subsequent to the assessment date at issue in August 2018 for \$767,500 or \$188.90 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within 1.667-miles from the subject property. None of the comparables have the neighborhood code which the assessor has assigned to the subject property. The parcels range in size from 20,338 to 29,185 square feet of land area and have each been improved with a two-story dwelling of brick or wood siding exterior construction that was built between 1999 and 2002. The homes range in size from 4,032 to 4,154 square feet of living area with unfinished basements, central air condition, one to four fireplaces and a garage ranging in size from 730 to 809 square feet of building area. The comparables sold between April 2016 and September 2017 for prices ranging from \$739,000 to \$800,000 or from \$178.07 to \$198.41 per square foot of living area, including land. Based on this evidence and argument, 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 nine suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #5 which appears to be an outlier with a substantially higher sales price than the other comparables in the record. The Board has given reduced weight to appellant's comparable #1 due to its greater age having been constructed in 1977 whereas the subject was built in 1996.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4 along with the board of review comparable sales. These seven comparables present varying degrees of similarity to the subject dwelling in location, lot size, age, size, foundation and/or other features. These most similar comparables sold between April 2016 and September 2017 for prices ranging from \$516,300 to \$800,000 or from \$165.94 to \$198.41 per square foot of living area, including land. The subject's 2017 assessment reflects a market value of \$747,026 or \$183.86 per square foot of living area, including land, which is below its August 2018 sale price of \$767,500 or \$188.90 per square foot of living area, including land, and within the range established by the best comparable sales in this record that occurred most proximate to the assessment date at issue of January 1, 2017 and after giving due consideration to adjustments to the comparables for differences when compared to the subject. 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: June 16, 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

William Hardek, 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