



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

APPELLANT: Joseph Pirc  
DOCKET NO.: 17-02347.001-R-1  
PARCEL NO.: 16-36-203-021

The parties of record before the Property Tax Appeal Board are Joseph Pirc, 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:** \$125,254  
**IMPR.:** \$70,068  
**TOTAL:** \$195,322

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 1.5-story frame dwelling containing 1,744 square feet of living area. The dwelling was constructed in 1909 but has an effective age of 1921. Features of the home include a basement with finished area, central air conditioning, a fireplace, and 440-square foot detached garage. The dwelling is situated on a 20,160 square foot lot and is located in Highland Park, Moraine 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 in close proximity to the subject and in the same neighborhood code as the subject. The dwellings were built from 1927 to 1953 and consist of one, two-story and two, one-story frame or brick single-family dwellings. The houses contain 1,974 or 2,000 square feet of living area and are situated on sites ranging in size from 7,500 to 10,096 square feet of land area. The dwellings each have central air conditioning and

one or two fireplaces. Two comparables each have a basement, one with finished area, and an attached garage containing 130 or 484 square feet of building area. One comparable has a concrete slab foundation. These comparables sold from September 2015 to February 2017 for prices ranging from \$340,000 to \$471,825 or from \$172.24 to \$235.91 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$174,963, reflecting a market value of approximately \$524,889 or \$300.97 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 \$195,322. The subject's assessment reflects a market value of approximately \$589,207 or \$337.35 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 and property record cards containing information on the subject and four comparable sales. The comparables are located within .675 of a mile from the subject and three have the same neighborhood code as the subject. The dwellings consist of one, 1.5-story and three, two-story brick or frame single-family dwellings situated on sites containing from 7,396 to 12,473 square feet of land area. The homes were built from 1920 to 1943 and range in size from 1,522 to 1,984 square feet of living area. The comparables each have a finished basement, central air conditioning, a fireplace, and a garage ranging in size from 210 to 420 square feet of building area. The comparables sold from September 2015 to June 2017 for prices ranging from \$507,500 to \$667,000 or from \$287.30 to \$380.71 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables which are all newer dwellings compared to the subject. Further, comparable #2 lacks a garage, dissimilar to the subject, and comparable #3's 2015 sale is dated relative to the January 1, 2017 assessment date at issue. The Board also gave less weight to board of review comparables #2 and #3 as comparable #2 is a newer dwelling and is located in a different neighborhood than the subject and comparable #3's 2015 sale is dated in relation to the January 1, 2017 assessment date at issue.

The Board finds that board of review comparables #1 and #3, while having varying degrees of similarity to the subject, were the best comparables submitted in the record in terms of location, size and most features. These comparables sold in March and June 2017 for \$570,00 or \$507,500

or \$287.30 and \$333.44 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$589,207 or \$337.35 per square foot of living area, land included, which is 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 their much smaller lot sizes, disparate design, and/or smaller garage size. Based on the record, the Board finds the subject's assessed value appears to be supported and no 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



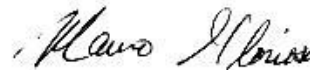
Member

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: 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

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COUNTY

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