



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

APPELLANT: John Dornik  
DOCKET NO.: 17-02625.001-R-1  
PARCEL NO.: 03-25-404-010

The parties of record before the Property Tax Appeal Board are John Dornik, 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:** \$18,844  
**IMPR.:** \$48,651  
**TOTAL:** \$67,495

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 split-level dwelling of wood siding exterior construction with 1,350 square feet of above-grade living area. The dwelling was constructed in 1994. Features of the home include a 500 square foot finished lower level, central air conditioning and an 824 square foot garage. The property has a 39,888 square foot site and is located in Wadsworth, Newport 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 between .35 of a mile and 2.18 miles from the subject property. The appellant's grid analysis disclosed that comparable #2 consists of three parcels and provided the Multiple Listing Service (MLS) sheet associated with the sale that reported the site size as containing 2.00 to 2.99 acres of land area and that the dwelling has a finished basement. Comparables #1 and #3 have sites containing 31,333 or

36,808 square feet of land area. The comparables consist of one, split-level dwelling and two, tri-level dwellings of aluminum or wood siding exterior construction ranging in size from 1,308 to 1,645 square feet of above-grade living area. The dwellings were constructed from 1945 to 2000. Comparable #1 has an effective age of 1983. Each comparable features a finished lower level that range in size from 504 to 1,144 square feet, central air conditioning and one or two garages ranging in size from 400 to 960 square feet of building area. In addition, one comparable has a partial basement with finished area and two comparables each have one fireplace. The comparables sold from October 2015 to March 2017 for prices ranging from \$148,000 to \$230,000 or from \$113.15 to \$139.82 per square foot of above-grade living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,495. The subject's assessment reflects a market value of \$203,605 or \$150.82 per square foot of above-grade 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 between .616 of a mile and 1.034 miles from the subject property. The comparables have sites ranging in size from 12,733 to 39,204 square feet of land area and consist of one, tri-level dwelling and three, split-level dwellings of wood siding exterior construction ranging in size from 1,113 to 1,324 square feet of above-grade living area. The dwellings were constructed from 1991 to 2006. Each comparable features a finished lower level ranging in size from 550 to 1,164 square feet, central air conditioning, a fireplace and a garage ranging in size from 458 to 631 square feet of building area. In addition, one comparable has an unfinished partial basement. The comparables sold from January 2015 to November 2017 for prices ranging from \$181,500 to \$224,000 or from \$152.57 to \$174.86 per square foot of above-grade 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 seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their dissimilar tri-level designs and older ages when compared to the subject's split-level design. The Board also gave less weight to the appellant's comparable #3 which is located less proximate to the subject being approximately 2.18 miles away. The Board also gave less weight to board of review comparables #2 and #3 with sale dates in 2015 which are dated and less likely to be indicative of the subject's market value as of January 1, 2017. Furthermore, board of review comparable #2

has a dissimilar tri-level design and partial basement feature, unlike the subject's split-level design and part concrete slab foundation.

The Board finds the best evidence of market value to be comparables #1 and #3 submitted by the board of review. Although these two comparables have smaller site sizes when compared to the subject, they are similar to the subject in location, dwelling size, design, age and features. The comparables sold in May and November 2017 for prices of \$202,000 and \$224,000 or \$152.57 and \$174.86 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$203,605 or \$150.82 per square foot of above-grade living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment 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: April 21, 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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