



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

APPELLANT: Agnieszka Surlock
DOCKET NO.: 17-02677.001-R-1
PARCEL NO.: 06-12-102-012

The parties of record before the Property Tax Appeal Board are Agnieszka Surlock, 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: \$24,234
IMPR.: \$97,165
TOTAL: \$121,399

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 dwelling of brick exterior construction containing 3,310 square feet of living area. The dwelling was built in 1993. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached three-car garage with 816 square feet of building area. The property has a 20,473 square foot site and is located in Lindenhurst, Lake Villa 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 improved with two-story dwellings with wood siding exteriors ranging in size from 3,205 to 3,750 square feet of living area. The dwellings were built from 1993 to 2012. Each comparable has a basement with one being partially finished, central air conditioning, one fireplace and an attached garage ranging in size from 440 to 682 square feet of building area. These properties have sites ranging in size from

10,987 to 14,810 square feet of land area and are located from .06 to 1.54 miles from the subject property. The sales occurred from May 2016 to May 2017 for prices ranging from \$275,000 to \$335,000 or from \$85.80 to \$97.58 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$107,013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,399. The subject's assessment reflects a market value of \$366,2113 or \$110.64 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 three comparable sales improved with two-story dwellings with wood siding exteriors ranging in size from 2,428 to 3,215 square feet of living area. The homes were built from 1993 to 2007. Each comparable has a basement with three having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 594 to 809 square feet of building area. The comparables have sites ranging in size from 10,983 to 17,424 square feet of land area and are located from .027 to 1.587 miles from the subject property. The sales occurred from July 2014 to January 2017 for prices ranging from \$312,500 to \$435,000 or from \$113.53 to \$141.37 per square foot of living area, including land.

The board of review requested confirmation of the 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 comparable sales to support their respective positions. The Board gives less weight to appellant's sales #2 and #3 due to differences from the subject in location and age. The Board gives less weight to board of review sale #4 due to differences from the subject in location and age. The four remaining comparables are most similar to the subject in location and age. Each of these four comparables has a partially finished basement while the subject has an unfinished basement suggesting a downward adjustment to the purchase prices would be appropriate. Appellant's comparable #1 and board of review comparable #3 each have a smaller garage relative to the subject property suggesting an upward adjustment would be appropriate. Each comparable also has a smaller site in relation to the subject property suggesting an upward adjustment would be justified. Additionally, board of review sales #2 and #3 sold in 2015 and 2014, respectively, significantly prior to the assessment date at issue, which detracts from the weight that can be given these two sales in establishing the market value of the subject property as of January 1, 2017 without consideration of an adjustment for time or differences in market conditions. These two comparables sold for prices of \$365,000 and \$435,000 or \$113.53 and \$141.37 per square foot of living area, including land, respectively.

The two remaining comparables sold in June and July 2016 for prices of \$275,000 and \$312,500 or for \$85.80 and \$128.71 per square foot of living area, including land. The comparable with the higher price per square foot is approximately 900 square feet smaller than the subject dwelling. The comparables most similar to the subject property in location are appellant's comparable #1 and board of review comparable #2 that sold for prices of \$275,000 and \$365,000 or \$85.80 and \$113.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$366,211 or \$110.64 per square foot of living area, including land. After considering the four comparables most similar to the subject property submitted by the parties and the differing features, the Board finds the subject's assessment is supported and reflective of fair cash value as of the assessment date. 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

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