



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

APPELLANT: Jean Pavelka  
DOCKET NO.: 17-02682.001-R-1  
PARCEL NO.: 06-14-308-003

The parties of record before the Property Tax Appeal Board are Jean Pavelka, 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:** \$7,793  
**IMPR.:** \$66,785  
**TOTAL:** \$74,578

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 one-story dwelling with vinyl siding containing 1,556 square feet of living area. The dwelling was built in 2003. Features of the home include a partial basement that is fully finished, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a 2,722 square foot site and is located in Grayslake, Avon 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 one-story dwellings with vinyl siding each with 1,249 square feet of living area. The dwellings were built in 2000 and 2002. Each comparable has a partial unfinished basement, central air conditioning and an attached garage with 420 square feet of building area. The comparables are located within .22 miles of the subject property and have 2,368 square foot sites. The sales occurred from April to

December 2016 for prices ranging from \$155,000 to \$163,000 or from \$124.10 to \$130.50 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$71,569.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,578. The subject's assessment reflects a market value of \$224,971 or \$144.58 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 four comparable sales improved with one-story dwellings with vinyl siding exteriors with either 1,556 or 1,572 square feet of living area. The homes were built from 2000 to 2003. Each comparable has a basement with two having finished area, central air conditioning, one fireplace and an attached garage with either 400 or 460 square feet of building area. The comparables have sites ranging in size from 2,722 to 3,392 square feet of land area and are located within .22 miles from the subject property. The sales occurred from April 2016 to February 2017 for prices ranging from \$219,500 to \$237,000 or from \$141.07 to \$150.76 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 Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These four comparables are most similar to the subject in size and features as well as being similar in age and location. The board of review comparables sold for prices ranging from \$219,500 to \$237,000 or from \$141.07 to \$150.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$224,971 or \$144.58 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given the appellant's comparables due to differences from the subject dwelling in size and the fact that none have a fireplace or finished basement area as does the subject dwelling. 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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COUNTY

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