



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

APPELLANT: Michael Czernia
DOCKET NO.: 17-02824.001-R-1
PARCEL NO.: 05-27-407-011

The parties of record before the Property Tax Appeal Board are Michael Czernia, 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: \$6,786
IMPR.: \$52,258
TOTAL: \$59,044

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 one-story dwelling of wood siding exterior construction with 1,538 square feet of living area. The dwelling was built in 2006. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 420 square foot attached garage. The subject has a 5,763 square foot site and is located in Grant Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from .25 of a mile to 1.97 miles from the subject property. The comparables consist of one-story dwellings of wood siding exterior construction containing either 1,538 or 1,719 square feet of living area. The dwellings were built from 2002 to 2008 on sites ranging in size from 5,637 to 9,235 square feet of land area. The comparables each have an

unfinished basement and central air conditioning. One comparable has a fireplace and each comparable has a 420 or a 462 square foot garage. The comparables sold from January 2015 to December 2016 for prices ranging from \$163,000 to \$189,100 or from \$105.98 to \$110.01 per square foot of 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 \$59,044. The subject's assessment reflects an estimated market value of \$178,112 or \$115.81 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for Lake County of 33.15%.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .33 of a mile of the subject.¹ The comparables consist of one-story dwellings of wood siding exterior construction that were built in 2006 or 2007 on sites ranging in size from 5,637 to 8,398 square feet of land area. The dwellings range in size from 1,538 to 2,116 square feet of living area. Each comparable has a basement, with two having finished area; central air conditioning and a garage ranging in size from 420 to 462 square feet of building area. Three comparables each have one fireplace. The comparables sold from April 2015 to December 2017 for prices ranging from \$164,900 to \$237,500 or from \$107.22 to \$137.11 per square foot of 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 no reduction in the subject's assessment is warranted.

The parties submitted six suggested comparable sales for the Board's consideration, with one comparable common to both parties. The Board gave less weight to the appellant's comparables which includes the parties' common comparable due to their distant locations outside of the subject's neighborhood or they sold in January and April 2015, which are dated and less likely to be reflective of market value as of the January 1, 2017 assessment date. The Board also gave less weight to board of review comparable #4 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of the subject's market value to be board of review comparables #1 and #2. These comparables are similar to the subject in location, design, dwelling size, age and features, although comparable #2 has finished basement area unlike the subject. The comparables sold in December and May 2017 for prices of \$235,000 and \$208,000 or for \$137.11 and \$135.24 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$178,112 or \$115.81 per square foot

¹ Board of review comparable #3 is the same property as appellant's comparable #2.

of living area including land, which is supported by the best comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant failed to prove by a preponderance of the evidence that subject was overvalued. Therefore, 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: 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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