



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

APPELLANT: Robert Sustayta  
DOCKET NO.: 17-02845.001-R-1  
PARCEL NO.: 05-01-208-016

The parties of record before the Property Tax Appeal Board are Robert Sustayta, 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:** \$12,653  
**IMPR.:** \$61,679  
**TOTAL:** \$74,332

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 tri-level dwelling of wood siding exterior construction with 1,136 square feet of living area. The dwelling was built in 2015. Features of the home include a partially finished lower level, central air conditioning and a 484 square foot attached garage. The subject has a 6,804 square foot site and is located in Lake Villa 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 .53 of a mile to 1.62 miles from the subject property. The comparables consist of tri-level dwellings of wood siding exterior construction ranging in size from 1,168 to 2,158 square feet of living area. The dwellings were built from 1987 to 1999 on sites ranging in size from 9,001 to 51,183 square feet of land area. Each comparable has a

partially finished lower level, central air conditioning and an attached garage ranging in size from 440 to 917 square feet of land area. Comparable #2 has an additional 280 square foot detached garage. Two comparables each have one or two fireplaces. The comparables sold from July to November 2016 for prices ranging from \$179,000 to \$475,000 or from \$153.25 to \$220.11 per square foot of living area, including land. The appellant's grid analysis indicates that the subject sold in June 2015 for \$238,900. 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 \$74,332. The subject's assessment reflects an estimated market value of \$224,229 or \$197.38 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 from .176 of a mile to .859 miles from the subject. The comparables consist of two, split-level and two, tri-level dwellings of wood siding exterior construction that were built from 1985 to 2000 on sites ranging in size from 9,841 to 15,118 square feet of land area. The dwellings range in size from 1,004 to 1,290 square feet of living area. Each comparable has a lower level, with three having finished area; central air conditioning and a garage ranging in size from 480 to 576 square feet of building area. Two comparables have one fireplace each. The comparables sold from March 2016 to June 2017 for prices ranging from \$175,000 to \$220,000 or from \$167.25 to \$199.28 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 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 larger lot sizes and/or dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparables #2 and #3 as both are dissimilar split-level designs when compared to the subject's tri-level design.

The Board finds the best evidence of the subject's market value to be appellant's comparable #1 and board of review comparables #2 and #4. Even though these comparables are older dwellings when compared to the subject, they are similar in design, dwelling size and most features. The comparables sold from March to July 2016 for prices ranging from \$175,000 to \$220,000 or from \$153.25 to \$199.28 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$224,229 or \$197.38 per square foot of living area including land, which falls within the price per square foot range established by the best comparable sales contained in the record. After considering adjustments to the comparables for

differences including age 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 the 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.



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Chairman



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Member



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Member



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Member



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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



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Robert Sustayta, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085