



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

APPELLANT: David Suchy  
DOCKET NO.: 17-02849.001-R-1  
PARCEL NO.: 05-03-301-013

The parties of record before the Property Tax Appeal Board are David Suchy, 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:** \$35,722  
**IMPR.:** \$46,676  
**TOTAL:** \$82,398

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 two-story dwelling of wood siding exterior construction with 1,380 square feet of living area. The dwelling was built in 1999. Features of the home include a full basement that contains 186 square feet of garage area<sup>1</sup> and central air conditioning. The subject has a 9,788 square foot lakefront 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 within .65 of a mile of the subject property. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1950 to

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<sup>1</sup> The property record card submitted by the board of review indicates that the subject has a 186 square foot garage in the basement.

2003 on sites ranging in size from 4,892 to 12,632 square feet of land area. Comparables #2 and #3 have effective ages of 1971 and 1983, respectively. The dwellings range in size from 1,352 to 1,788 square feet of living area. Each comparable has an unfinished basement and central air conditioning. Comparable #1 has a 504 square foot garage. The comparables sold from September 2015 to December 2016 for prices ranging from \$130,000 to \$162,000 or from \$75.50 to \$101.25 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 \$82,398. The subject's assessment reflects an estimated market value of \$248,561 or \$180.12 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 response to the appellant's evidence, the board of review submitted a letter from the township assessor. The assessor argued the appellant's comparables are not lakefront properties like the subject.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .28 of a mile of the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1933 to 1950 on lakefront sites ranging in size from 7,309 to 36,011 square feet of land area. The dwellings range in size from 1,526 to 2,298 square feet of living area. Two comparables have basements with finished area and one comparable has crawl space foundation. Each comparable has central air conditioning and one or two fireplaces. Two comparables have garages containing 240 or 625 square feet of building area. The comparables sold from August 2016 to May 2018 for prices ranging from \$337,000 to \$362,000 or from \$154.48 to \$220.84 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. The Board gave less weight to the appellant's comparables as they are not lakefront sites like the subject. The Board also gave less weight to board of review comparable #3 due to its considerably larger lakefront site when compared to the subject's lakefront site.

The Board finds the best evidence of the subject's market value to be the board of review comparables #1 and #2 as both are located on lakefront sites similar to the subject. The Board recognizes adjustments to both comparables would have to be considered for differences in age, dwelling size and features such as basements, fireplaces and garages. The comparables sold in

May 2018 and November 2016 for prices of \$337,000 and \$362,000 or for \$220.84 and \$177.45 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$248,561 or \$180.12 per square foot of living area including land, which is supported by the best comparables sales 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 well 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.



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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