



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

APPELLANT: John & Tatiana Plavsic
DOCKET NO.: 17-03582.001-R-1
PARCEL NO.: 07-19-401-072

The parties of record before the Property Tax Appeal Board are John and Tatiana Plavsic, the appellants, by attorney Sreeram Natarajan of Natarajan Worstell LLC in Chicago; 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: \$19,374
IMPR.: \$75,826
TOTAL: \$95,200

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 wood siding exterior construction with 2,172 square feet of living area. The dwelling was built in 1997. Features of the home include a basement that is partially finished with 364 square feet of living area, central air conditioning, one fireplace and an attached two-car garage with 400 square feet of building area. The property has an 8,712 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with two-story dwellings with wood siding exteriors that range in size from 2,202 to 2,487 square feet of living area. The dwellings were built from 1992 to 1995. Each home has a basement with two having finished area, central air conditioning, one fireplace

and an attached garage ranging in size from 440 to 475 square feet of building area. The comparables are located from .09 to .55 miles from the subject property. These properties have improvement assessments ranging from \$46,810 to \$58,533 or from \$21.26 to \$24.63 per square foot of living area. Two of the comparables sold in May 2014 and November 2015 for prices of \$191,000 and \$240,000, respectively. The appellants requested the subject's improvement assessment be reduced to \$50,261 or \$23.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,200. The subject property has an improvement assessment of \$75,826 or \$34.91 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings with wood siding exteriors that range in size from 2,294 to 2,394 square feet of living area. The homes were built from 1995 to 1998. Each comparable has a basement that is partially finished, central air conditioning, one fireplace and an attached garage ranging in size from 441 to 693 square feet of building area. The comparables are located from .089 to .122 of a mile from the subject property. The comparables have improvement assessments ranging from \$79,485 to \$84,982 or from \$33.78 to \$36.61 per square foot of living area. These properties sold from May 2015 to December 2017 for prices ranging from \$292,000 to \$341,250. The board of review requested the assessment be sustained.

Conclusion of Law

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants 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 assessment equity to be the comparables submitted by the board of review as these comparables are overall most similar to the subject property in location, age and size. These properties have improvement assessments ranging from \$79,485 to \$84,982 or from \$33.78 to \$36.61 per square foot of living area. The subject's improvement assessment of \$75,826 or \$34.91 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis. Less weight is given the comparables provided by the appellants due to differences from the subject dwelling age, size and location.

As a final point, the record disclosed that two of the three comparables provided by the appellants sold for prices well below the purchase prices of the comparables provided by the board of review, suggesting these homes may be inferior to the subject property and the board of review comparables. Additionally, the Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law."

Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). After an analysis of the assessment data and sales data, the Board finds the appellants did not demonstrate the subject property was being assessed at a substantially higher property of market value than the most similar comparables in this record.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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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