



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

APPELLANT: Steven & Patricia Pokuta  
DOCKET NO.: 17-03756.001-R-1  
PARCEL NO.: 13-26-102-009

The parties of record before the Property Tax Appeal Board are Steven & Patricia Pokuta, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$76,242  
**IMPR.:** \$111,868  
**TOTAL:** \$188,110

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 consists of a one-story dwelling of wood siding exterior construction with 2,674 square feet of living area.<sup>1</sup> The dwelling was constructed in 1968. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 731 square foot garage. In addition, the subject site contains an 800 square foot inground swimming pool and a 700 square foot stable. The property has a 211,775 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on five assessment comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The

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<sup>1</sup> Appellant's attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review and are reflected in this decision.

comparables consist of one-story dwellings ranging in size from 2,576 to 2,868 square feet of living area that were constructed from 1958 to 1977. Each home has a basement. The comparables have improvement assessments ranging from \$76,570 to \$95,798 or from \$26.70 to \$36.33 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$71,389 or \$26.70 per square foot of living area based on assessment equity.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,110. The subject property has an improvement assessment of \$111,868 or \$41.84 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of four equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor and from .399 of a mile to 2.671 miles from the subject. The comparables were improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,454 to 2,651 square feet of living area. The dwellings were constructed from 1950 to 1974. The comparables each have a basement with two having finished area, central air conditioning and one or two fireplaces. Three comparables each have a garage ranging in size from 746 to 914 square feet of building area. In addition, one comparable has two pole buildings containing 1,020 and 2,652 square feet of building area, along with a 12,160 square foot tennis court. The comparables have improvement assessments ranging from \$98,679 to \$121,662 or from \$38.04 to \$45.89 per square feet of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

In rebuttal, the appellants argued that the board of review's failure to respond or object to the appellants' comparables should serve as an admission that they are acceptable equity comparables. The appellants' attorney further argued that board of review equity comparables #1, #3 and #4 are located from almost 1.5 miles to over 2.5 miles from the subject and comparable #2 is 18 years older than the subject. Furthermore, counsel for the appellants asserted that taking all of the undisputed appellants' equity comparables shows that 5 of 5 or 100% of the equity comparables support a reduction based on building price per square foot.

### **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 gives less weight to the appellants' evidence as they did not provide adequate information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine

their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence. However, the Board gave less weight to board of review comparable #2 which has two pole buildings and a tennis court, not features of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4. These comparables are most similar to the subject in dwelling size and design, though they are more distant in location from the subject and have varying degrees of similarity to the subject in features. These comparables have improvement assessments that ranged from \$38.04 to \$43.00 per square foot of living area. The subject's improvement assessment of \$41.84 per square foot of living area falls within the range established by the best comparables in this record and appears to be well supported given its inground swimming pool and stable which are not features of the comparables. 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: July 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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