



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

APPELLANT: Andrew Hajduk
DOCKET NO.: 18-00113.001-R-1
PARCEL NO.: 06-20-218-020

The parties of record before the Property Tax Appeal Board are Andrew Hajduk, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$8,936
IMPR.: \$11,230
TOTAL: \$20,166

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 2018 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 1.5-story dwelling of wood siding exterior construction with 952 square feet of living area. The dwelling was built in 1942. Features of the home include a crawl space foundation and one bathroom. The property has a 10,890 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with 1.5-story dwellings with vinyl siding or wood siding exteriors ranging in size from 961 to 1,184 square feet of living area. The dwellings were built from 1935 to 1946. Each comparable has one bathroom and one comparable has central air conditioning. The comparables have improvement assessments ranging from \$7,208 to \$10,651 or from \$7.50

to \$9.60 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$9,320.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,166. The subject property has an improvement assessment of \$11,230 or \$11.80 per square foot of living area.

The board of review submitted a written statement explaining the Property Tax Appeal Board issued a decision reducing the assessment of the subject property for the 2015 tax year in Docket No. 15-01927.001-R-1 to \$15,988. It also explained that 2015 was the beginning of the general assessment cycle. Additionally, for the 2016 tax year a township equalization factor of 1.0946 was applied, for the 2017 tax year a township equalization factor of 1.0833 was applied, and for the 2018 tax year a township equalization factor of 1.0631 was applied. The board of review asserted that applying the respective equalization factors to the assessment as established by the decision of the Property Tax Appeal Board for the 2015 tax year resulted in an assessment for the 2018 tax year of \$20,166 as required by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

In further support of its contention of the correct assessment the board of review submitted information on four comparable equity improved with a 1.5-story dwellings of vinyl siding or wood siding exterior construction that range in size from 844 to 1,072 square feet of living area. The homes were built from 1933 to 1949. Each comparable has 1 or 1½ bathrooms, two comparables have central air conditioning, one comparable as a fireplace and one comparable has a garage with 352 square feet of building area. These properties are located from .266 to .681 miles from the subject property. The comparables have improvement assessments ranging from \$9,714 to \$12,055 or from \$11.10 to \$13.05 per square foot of living area.

The board of review requested the assessment be upheld.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2015 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$15,998. The record further disclosed the subject property is an owner-occupied dwelling and that the 2015 and 2018 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax years 2016, 2017 and 2018 township equalization factors of 1.0946, 1.0833 and 1.0631 were applied in Avon Township, respectively. Applying section 16-185 of the Property Tax Code results in an assessment of \$20,166, which is equivalent to the 2018 assessment of the subject property as established by the Lake County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the equity comparables submitted by the parties have improvement assessments ranging from \$7.50 to \$13.05 per square foot of living area. The subject's improvement assessment of \$11.80 per square foot of living area falls within the range established by the comparables in this record. The Board finds the subject dwelling is being equitably assessed.

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: August 18, 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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