



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

APPELLANT: Al Muzulis
DOCKET NO.: 18-00245.001-R-1
PARCEL NO.: 06-05-302-001

The parties of record before the Property Tax Appeal Board are Al Muzulis, 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: \$16,862
IMPR.: \$101,798
TOTAL: \$118,660

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 two-story dwelling of wood siding exterior construction with 3,594 square feet of living area. The dwelling was constructed in 1990. Features of the home include a 1,939 square foot unfinished basement, central air conditioning, a fireplace and a 759 square foot garage. The property has a 47,615 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales from .26 of a mile to 2.54 miles from the subject property. The comparables have sites ranging in size from 2,178 to 42,037 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,884 to 3,218 square of feet of living area. The dwellings were constructed in either 1981 or 1999. Each comparable features a basement that ranges in

size from 1,258 to 1,512 square feet with one having finished area, central air conditioning, one or three fireplaces and a garage ranging in size from 400 to 653 square feet of building area. The comparables sold from March to November 2017 for prices ranging from \$248,000 to \$315,000 or from \$81.55 to \$97.89 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$111,403.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,660. The subject's assessment reflects a market value of \$358,706 or \$99.81 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales located within the same subdivision as the subject and from .061 to .387 of a mile from the subject property. The comparables have sites ranging in size from 39,413 to 64,595 square feet of land area. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,550 to 2,779 square feet of living area. The dwellings were constructed from 1989 to 1992. Each comparable features a basement that ranges in size from 1,102 to 1,511 square feet with four having finished area, central air conditioning and a garage ranging in size from 600 to 792 square feet of building area. In addition, five comparables each have one or two fireplaces. Comparables #2 and #6 each have an inground swimming pool containing 360 and 684 square feet, respectively. The comparables sold from September 2016 to August 2018 for prices ranging from \$268,000 to \$365,000 or from \$102.10 to \$143.14 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 ten suggested comparable sales for the Board's consideration. The Board finds none of the comparables were particularly similar to the subject due to significant differences in location, site size, dwelling size, features and/or date of sale. The Board gave reduced weight to comparables #1 and #2 submitted by the appellant due to their smaller site sizes and distant locations from the subject being greater than 1 mile away. The Board gave less weight to board of review comparable #3 due to its larger site size. The Board also gave less weight to board of review comparables #2 and #6 as each have an inground swimming unlike the subject. The Board finds board of review comparable #4 sold in September 2016 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the appellant's comparable #3, along with board of review comparables #1 and #5. These three comparables are similar to the subject in site size, design and age, but have varying degrees of similarity to the subject in location, dwelling size and features. The comparables sold from November 2017 to May 2018 for prices ranging from \$300,000 to \$340,000 or from \$97.89 to \$130.92 per square foot of living area, including land. The subject is superior to the each comparable in that it has a larger dwelling size and a larger basement. The Board recognizes that the appellant's comparable #3 is a slightly older dwelling when compared to the subject and located outside of the subject's subdivision, while the board of review comparables are each located within the subject's subdivision but have smaller dwelling sizes when compared to the subject. In addition, board of review comparable #5 has a finished basement which differs from the subject's unfinished basement. The subject's assessment reflects a market value of \$358,706 or \$99.81 per square foot of living area, including land, which falls above the overall value range established by the best comparable sales in the record but within the range on a square foot basis. The subject's higher overall value appears to be well justified given its larger dwelling size and larger basement. After considering adjustments to the comparable sales for location, dwelling size and differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: October 20, 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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