



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

APPELLANT: Pamela Vukovics  
DOCKET NO.: 18-00526.001-R-1  
PARCEL NO.: 06-34-206-019

The parties of record before the Property Tax Appeal Board are Pamela Vukovics, 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 **A Reduction** 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:** \$20,320  
**IMPR.:** \$56,474  
**TOTAL:** \$76,794

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-story dwelling of vinyl siding exterior construction with 1,493 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 624 square foot garage. The property has a 10,454 square foot site and is located in Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located from 1.12 to 1.48 miles from the subject. The comparables are described as 1-story dwellings of vinyl siding or brick exterior construction ranging in size from 1,198 to 1,706 square feet of living area. The dwellings were constructed from 1962 to 1994. Comparables #1 and #2 have effective ages of 1984 and 1975, respectively. The comparables have basements, with one having finished area; each comparable

has central air conditioning; two comparables each have one fireplace; and each comparable has a garage ranging in size from 336 to 484 square feet of building area. The comparables are situated on sites ranging in size from 8,276 to 10,019 square feet of land area. The comparables sold from June to November 2017 for prices ranging from \$152,000 to \$212,000 or from \$117.63 to \$126.88 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,337. The subject's assessment reflects a market value of \$233,788 or \$156.59 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. The board of review disclosed that 2015 was the first year of the general assessment cycle.

In support of the subject's assessment, the board of review submitted information on four comparable sales located from .761 of a mile to 1.838 miles from the subject. The comparables are described as 1-story dwellings of vinyl siding exterior construction ranging in size from 1,272 to 1,704 square feet of living area. The dwellings were constructed from 1973 to 1989. The comparables have basements, with three having finished area; each comparable has central air conditioning; two comparables have one fireplace each; and each comparable has a garage ranging in size from 276 or 480 square feet of building area. Three comparables are situated on sites ranging in size from 7,405 to 10,500 square feet of land area. The comparables sold from July 2017 to October 2018 for prices ranging from \$198,000 to \$215,000 or from \$126.17 to \$157.15 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **Conclusion of Law**

The Property Tax Appeal Board takes notice that the subject property was the matter of appeals before the Board for the 2016 and 2017 tax years under Docket Numbers 16-03930.001-R-1 and 17-01697.001-R-1. In those appeals, the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$66,681 based on the evidence submitted by the parties for tax year 2016 and to \$72,236 for tax year 2017 based upon application of Section 16-185 of the Code. The Property Tax Appeal Board finds that Lake County's general assessment period began in the 2015 tax year and runs through the 2018 tax year. The Lake County board of review disclosed that for the 2018 tax year, a township equalization factor of 1.0631 was applied in Avon Township. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

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 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 finds in this record that the subject property is an owner-occupied residence and the 2015 through 2018 tax years are in the same general assessment period. An equalization factor of 1.0631 for the tax year 2018 was applied in Avon Township. The Board further finds that the prior year's 2017 decision of \$72,236 should be carried forward subject only to any equalization factor applied to that year's assessment. Furthermore, the 2017 decision of the Property Tax Appeal Board has not been reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2016 decision and 2017 decision, results in an assessment of \$76,794 ( $\$66,681 \times 1.0833 = \$72,236 \times 1.0631 = \$76,794$ ). The subject's 2018 assessment of \$77,337 is greater than the assessment as required by the provisions of section 16-185 of the Property Tax Code, thus the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted.

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.

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Chairman



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Member



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Member



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Member



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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: December 23, 2019



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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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