



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

APPELLANT: Lawrence Todryk  
DOCKET NO.: 18-00534.001-R-1  
PARCEL NO.: 06-34-206-037

The parties of record before the Property Tax Appeal Board are Lawrence Todryk, 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:** \$20,937  
**IMPR.:** \$66,163  
**TOTAL:** \$87,100

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 vinyl siding exterior construction with 1,907 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 529 square foot garage. The property has a 9,583 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and from .89 to .96 of a mile of the subject property. The comparables have sites containing 10,454 or 12,197 square feet of land area. The comparables were described as two-story dwellings of vinyl siding exterior construction ranging in size from 2,156 to 2,452 square feet of living area. The dwellings were

built from 1987 to 1989. Comparables #1 and #2 have effective ages of 1993 and 1994, respectively. Each comparable features a basement, one of which has finished area. The comparables each have central air conditioning, a fireplace and garage ranging in size from 552 to 606 square feet of building area. The comparables sold from March 2016 to April 2018 for prices ranging from \$263,000 to \$292,000 or from \$112.54 to \$134.51 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,100. The subject's assessment reflects a market value of \$263,301 or \$138.07 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 properties. Board of review comparables #4 and #5 are the same property which was also submitted by the appellant and shown as the appellant's comparable #4. The comparables are located from .091 to .973 of a mile of the subject property with two being located in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 8,564 to 12,197 square feet of land area. The comparables were described as containing two-story dwellings of vinyl siding exterior construction ranging in size from 1,920 to 2,164 square feet of living area. The dwellings were built from 1988 to 1994. Each comparable features a basement, four of which have finished area. The comparables each have central air conditioning, one or three fireplaces and a garage ranging in size from 440 to 552 square feet of building area. The comparables sold from February 2016 to October 2017 for prices ranging from \$253,000 to \$425,000 or from \$123.38 to \$200.85 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparable sales for the Board's consideration which includes one common comparable. The Board gave less weight to the appellant's comparable sales #1 and #3 as they sold in March and July 2016 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date. The Board also gave less weight to board of review comparables #1, #2 and #6 that are located outside of the subject's neighborhood code. Furthermore, board of review comparables #1 and #6 sold in February and September 2016 which are dated and less likely to be indicative of the subject's market value as of the assessment date at issue.

The Board find the best evidence of market value to be the parties' common comparable, the appellant's comparable sale #2 and board of review comparable sale #3. These three comparables are similar to the subject in location, land area, design, age and features. These comparables sold from December 2016 to April 2018 for prices ranging from \$281,000 to \$300,000 or from \$114.60 to \$156.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$263,301 or \$138.07 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no 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.

\_\_\_\_\_  
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: December 23, 2019



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Lawrence Todryk, by attorney:  
Ronald Kingsley  
Lake County Real Estate Tax Appeal, LLC  
13975 W. Polo Trail Drive  
#201  
Lake Forest, IL 60045

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085