



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

APPELLANT: Laurie Horvat
DOCKET NO.: 18-00589.001-R-1
PARCEL NO.: 02-13-102-002

The parties of record before the Property Tax Appeal Board are Laurie Horvat, 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: \$20,655
IMPR.: \$76,014
TOTAL: \$96,669

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 2,496 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, a 462 square foot attached garage and a 1,040 square foot detached garage. The property has a 71,124 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .03 of a mile to 3.98 miles from the subject property. Appellant's comparable #1 is located across the street from the subject. The comparables are situated on sites ranging in size from 38,768 to 63,169 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,788 to 2,958 square feet of living area. The dwellings were constructed in 1986 or

1989. Each comparable has a basement with two having finished area, central air conditioning, and an attached garage ranging in size from 784 to 1,508 square feet of building area. Two comparables each have a fireplace. The comparables sold from May 2016 to October 2017 for prices ranging from \$292,500 to \$324,000 or from \$104.91 to \$109.53 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 \$96,669. The subject's assessment reflects a market value of \$292,228 or \$117.08 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In response to the appellant's submission, the board of review argued appellant's comparables #2 and #3 are located over 2.5 miles from the subject property while the board of review comparables are located within the subject neighborhood.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within .191 of a mile from the subject property.¹ The comparables have sites ranging in size from 63,169 to 121,117 square feet of land area and are improved with a tri-level, a one-story or a two-story dwelling of wood siding exterior construction that range in size from 2,154 to 2,914 square feet of living area. The dwellings were constructed in 1987 or 1989. The comparables have basements, with one having finished area and one having a lower level. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 702 to 864 square feet of building area. Comparable #1 also has an inground swimming pool. The comparables sold from August 2015 to October 2017 for prices ranging from \$310,000 to \$357,000 or from \$106.38 to \$165.74 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 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 Board finds the parties submitted five comparable sales for the Board's consideration, which includes one comparable common to both parties. The Board gave less weight to the appellant's comparable sales #2 and #3 as their locations are not proximate to the subject property. The Board gave less weight to board of review comparable #2 due to its dated sale in August 2015 which is less proximate in time to the January 1, 2018 assessment date and less likely to be reflective of market value as of that date.

¹ Board of review comparable #3 and appellant's comparable sale #1 are the same property.

The Board gave most weight to the parties' common comparable and board of review comparable #1 which are located proximate to the subject property. The Board recognizes adjustments to the comparables would have to be considered for differences in lot size, dwelling size and features such as basement size, garage size and inground swimming pool. These comparables sold in July 2016 and October 2017 for prices of \$357,000 and \$310,000 or \$165.74 and \$106.38 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$292,228 or \$117.08 per square foot of living area, including land, which is supported by the two best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment was overvalued and therefore, 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: 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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