



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

APPELLANT: Cedo Kuljanin  
DOCKET NO.: 18-00648.001-R-1  
PARCEL NO.: 06-28-416-011

The parties of record before the Property Tax Appeal Board are Cedo Kuljanin, 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:** \$11,982  
**IMPR.:** \$50,485  
**TOTAL:** \$62,467

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 1,682 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning and a 484 square foot garage. The property has a 4,791 square foot site and is located in Hainesville, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .12 of a mile from the subject property. The comparables have sites ranging in size from 3,920 to 6,338 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction with each having 1,682 square feet of living area. The dwellings were constructed from 1999 to 2002. The comparables have basements with one having finished area. Each comparable has central

air conditioning and a 484 square foot garage. Two comparables each have a fireplace. The comparables sold from July 2016 to December 2017 for prices ranging from \$179,900 to \$185,000 or from \$106.96 to \$109.99 per square foot of living area, land included. 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 \$62,467. The subject's assessment reflects a market value of \$188,836 or \$112.27 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 a grid analysis and property record cards for the subject and seven comparable sales located within .122 of mile from the subject property. Board of review comparables #5, #6 and #7 are the same properties as appellant's comparables #4, #3 and #2, respectively. The comparables have sites ranging in size from 3,920 to 6,969 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that have either 1,539 or 1,682 square feet of living area. The dwellings were constructed from 1999 to 2002. Two comparables have concrete slab foundations and five comparables have basements with two having finished area. Each comparable has central air conditioning and a garage with either 400 or 484 square feet of building area. Two comparables each have a fireplace. The comparables sold from July 2016 to May 2018 for prices ranging from \$166,500 to \$190,300 or from \$105.17 to \$123.65 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject'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 eight comparable sales were submitted by the parties in support of their respective positions, with three comparables common to both parties. The Board gave less weight to the appellant's comparables #2 and #3 along with board of review comparables #4, #6 and #7, which includes two common comparables. These comparables sold in 2016 which is less proximate in time to the January 1, 2018 assessment date and thus, less likely to be reflective of market value. The Board gave less weight to board of review comparables #2 and #3 as they have a concrete slab foundation in contrast to the subject's basement foundation.

The Board finds the best evidence of market value to be the appellant's comparable #1, board of review comparable #1 and the parties' remaining common comparable. Although these comparables have inferior unfinished basements when compared to the subject, they are similar to the subject in location, design, dwelling size, age and most features. The comparables sold from April 2017 to May 2018 for prices ranging from \$179,900 to \$190,300 or from \$106.96 to

\$123.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$188,836 or \$112.27 per square foot of living area, including land, which falls within the range the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences such as basement finished area when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported. Based on this evidence, the Board finds a reduction in the subject's assessment is not 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: November 17, 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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APPELLANT

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COUNTY

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