



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

APPELLANT: Richard Koziol
DOCKET NO.: 18-00685.001-R-1
PARCEL NO.: 06-27-205-039

The parties of record before the Property Tax Appeal Board are Richard Koziol, the appellant(s), 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: \$23,952
IMPR.: \$81,200
TOTAL: \$105,152

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 is improved with a two-story dwelling with vinyl siding containing 2,705 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 462 square feet of building area. The property has a 13,505 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 this argument the appellant submitted information on eleven comparables, however, only ten of the properties had sales data. The ten sales are improved with two-story dwellings with vinyl siding exteriors that range in size from 2,378 to 3,112 square feet of living area. The dwellings were built from 1992 to 1997. Each comparable has a basement with three being partially finished. Ten comparables have central air conditioning, ten comparables each have one fireplace and each comparable has

an attached garage ranging in size from 420 to 682 square feet of building area. These properties have sites ranging in size from 10,000 to 15,371 square feet of land area and are located within .27 miles of the subject property. The sales occurred from April 2017 to October 2017 for prices ranging from \$257,000 to \$345,000 or from \$102.12 to \$127.54 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$100,976.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,152. The subject's assessment reflects a market value of \$317,872 or \$117.51 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 seven comparable sales improved with two-story dwellings with vinyl siding exteriors ranging in size from 2,693 to 2,750 square feet of living area. The homes were built in 1992 and 1994. Each comparable has a basement with four having finished area, six comparables have central air conditioning, each property has one fireplace, and each has an attached garage with either 440 or 462 square feet of building area. The comparables have sites ranging in size from 10,019 to 17,860 square feet of land area and are located within approximately .265 miles from the subject property. The sales occurred from August 2016 to June 2018 for prices ranging from \$316,000 to \$370,000 or from \$114.91 to \$137.39 per square foot of living area, including land. Board of review comparables #2, #6, and #7 are the same properties as appellant's comparables #11, #8, and #7, respectively.

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 record contains fourteen sales submitted by the parties to support their respective positions with three being common to both parties. The Board gives less weight to appellant's comparables #2, #5, #6 and #10 due to differences from the subject dwelling in size. The remaining comparables are relatively similar to the subject property in location, style, size, age, construction and features with the exception that five of the comparables have partial finished basements while the subject has an unfinished basement suggesting downward adjustments would be needed to make these properties more equivalent to the subject property. One comparable has no central air conditioning while the subject property has central air conditioning, requiring an upward adjustment to make this comparable more equivalent to the subject property. These comparables sold for prices ranging from \$275,000 to \$370,000 or from \$102.12 to \$137.39 per square foot of living area, including land. Seven of the comparables have a tighter range from \$316,000 to \$345,000 or from \$114.91 to \$127.54 per square foot of living area inclusive of the land. The subject's assessment reflects a market value of \$317,872 or \$117.51 per square foot of living area, including land, which is within the range established by

the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: 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

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

APPELLANT

Richard Koziol, 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