



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

APPELLANT: Dalibor & Zlatica Jovic
DOCKET NO.: 18-00744.001-R-1
PARCEL NO.: 06-22-207-004

The parties of record before the Property Tax Appeal Board are Dalibor & Zlatica Jovic, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$13,024
IMPR.: \$62,835
TOTAL: \$75,859

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1,770 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 400 square garage. The property has a 6,200 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellants contend improvement assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellants submitted information on eleven equity comparables located within the same assessment neighborhood as the subject. The comparables consist of two-story dwellings each containing 1,770 square feet of living area. The dwellings were built from 1992 to 1994. Each comparable has a finished basement. The appellants did not provide descriptive information with respect to the features or amenities these

properties have such as central air conditioning, number of fireplaces and garage area. The comparables have improvement assessments ranging from \$60,358 to \$64,067 or from \$34.10 to \$36.20 per square foot of living area. The appellants requested a reduction in the subject's total assessment to \$73,381 based on assessment inequity.

In support of the overvaluation argument, the appellants submitted information on six comparable sales located from .04 to .48 of a mile from the subject property and within the subject's neighborhood. The comparables have sites that range in size from 6,494 to 15,701 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 1,716 to 1,932 square feet of living area. The dwellings were built from 1993 to 1997. Each home has a basement with two having finished area, central air conditioning and a garage ranging in size from 400 to 441 square feet of building area. Four comparables each have one fireplace. The sales occurred from June 2017 to March 2018 for prices ranging from \$205,000 to \$235,000 or from \$109.01 to \$131.12 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$69,446 to reflect a market value of approximately \$208,359 or \$117.72 per square foot of living area, including land, when using the statutory level of assessment of 33.33%, based on overvaluation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,033. The subject's assessment reflects a market value of \$241,938 or \$136.69 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 subject property has an improvement assessment of \$67,009 or \$37.86 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on eight assessment equity comparables and six comparable sales. The eight assessment comparables are located from .041 to .17 of a mile from the subject property and within the same assessment neighborhood as the subject. Comparables #3, #4, #6 and #7 are the same properties as the appellants' comparables #1, #8, #4 and #7, respectively. The comparables are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 1,714 to 1,770 square feet of living area that were built from 1992 to 1999. Each comparable has a basement with five having finished area, central air conditioning and a garage ranging in size from 400 to 444 square feet of building area. The comparables have improvement assessments ranging from \$57,384 to \$62,416 or from \$32.42 to \$35.26 per square foot of living area.

The six comparable sales are located from .068 to .166 of a mile from the subject property and with the subject's neighborhood. The comparables have sites that range in size from 6,432 to 9,914 square feet of land area. The comparables consist of two-story dwellings of vinyl siding exterior construction with 1,615 or 1,770 square feet of living area. The dwellings were built from 1992 to 1994. Each comparable has a basement with three having finished area, central air conditioning and a garage containing 400 square feet of building area. Three comparables each have one fireplace. The comparables sold from September 2016 to April 2018 for prices ranging from \$235,000 to \$243,000 or from \$134.46 to \$150.46 per square foot of living area, including land.

The appellants' counsel submitted rebuttal comments asserting that board of review comparable #1 sold in 2016 and occurred too remote in time to establish market value as of January 2018. In a rebuttal grid analysis, the appellants reiterated that the appellants' six comparable sales, along with board of review comparable sales #2, #3, #4, #5 and #6 are the best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

The appellants contend in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 15 equity comparables for the Board's consideration as four comparables were common to both parties. Less weight is given the equity analysis provided by the appellants as they did not provide descriptive information with respect to the features or amenities these properties have such as central air conditioning, number of fireplaces and garage area that would assist this Board in determining their degree of similarity to the subject. The Board gave less weight to board of review comparables #1, #2 and #5 as each has an unfinished basement, unlike the subject's finished basement.

The Board finds the best evidence of assessment equity to be comparables #3, #4, #6, #7 and #8 submitted by the board of review as these comparables are most similar to the subject dwelling in location, dwelling size, design, age and features. These comparables had improvement assessments ranging from \$34.10 to \$35.26 per square foot of living area. The subject property has an improvement assessment of \$37.86 per square foot of living area, which falls above the range on a per square foot basis established by the best comparables in this record. Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment is justified.

Alternatively, the appellants also argued overvaluation as the basis of the appeal. 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 record contains 12 comparable sales for the Board's consideration. After considering the assessment reduction granted to the subject property based on the assessment inequity argument, the Board finds a further reduction based on overvaluation is not appropriate. Therefore, no further 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:

February 16, 2021



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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