



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

APPELLANT: Edward Pirok
DOCKET NO.: 18-02098.001-R-2
PARCEL NO.: 16-07-407-001

The parties of record before the Property Tax Appeal Board are Edward Pirok, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$193,410
IMPR.: \$330,855
TOTAL: \$524,265

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 brick dwelling containing 5,670 square feet of living area that was built in 1989. Features of the home include a partially finished 3,330-square foot basement, central air conditioning, two fireplaces, and a garage containing 960 square feet of building area, and an inground swimming pool. The property has a 62,726-square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$1,200,000 as of January 1, 2018. The appraisal was prepared by Steven L. Smith, a Certified Residential Real Estate Appraiser. The appraisal report indicates that the date of the property viewing was on January 1, 2018 and the date of signature and the report is October 30, 2018.

The appraiser developed the sales comparison approach to value using five comparable sales located from .04 to .35 of a mile from the subject property. The properties are improved with four 2-story, and one 2.5-story dwellings ranging in size from 4,798 to 6,941 square feet of living area. The homes range in age from approximately 27 to 32 years old and have sites ranging in size from 60,113 to 67,082 square feet of land area. Each comparable has a basement with four described as having finished or partly finished areas; each comparable has central air conditioning, one to six fireplaces and a 3-car or a 4-car garage. Comparables #1 and #5 each have an in-ground swimming pool.

The sales of the comparables occurred from February 2017 to August 2018 for prices ranging from \$1,145,000 to \$1,455,325 or from \$164.96 to \$299.57 per square foot of living area, including land. The appraiser made adjustments to each of the comparables for site and dwelling sizes, some features, and/or amenities, and arrived at adjusted prices of the comparables ranging from \$1,149,100 to \$1,318,065 and an estimated value of the subject of \$1,200,000 or \$211.64 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$399,960 to reflect the appraised value at a statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$524,265. The subject's assessment reflects an estimated market value of \$1,584,840 or \$279.51 per square foot of living area, including land, 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 noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-03493.001-R-1 in which the subject's assessment was reduced to \$472,453 in accordance with an agreement by the parties. The board of review indicated that 2015 was the first year of the quadrennial general assessment cycle in West Deerfield Township where the subject property is located. It further explained that the equalization factor for West Deerfield Township for the 2016 tax year was 1.0643; for the 2017 tax year it was 1.0393; and for 2018 tax year it was 1.0032. The board of review explained that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the equalization factor of 1.0643 was applied to the 2015 assessment as determined by the Property Tax Appeal Board to arrive at the 2016 assessment of \$502,832; and a factor of 1.0393 was applied to the 2016 assessment to arrive at the 2017 assessment of \$522,593; and a factor of 1.0032 was applied to the 2017 assessment to arrive at the 2018 assessment of \$524,265.

In further support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .368 of a mile from the subject property. The board of review's comparable sales #2 and #3 were also utilized by the appraiser as appraisal sales #2 and #3. The properties are improved with two-story brick dwellings that were built in 1986 or 1989 and range in size from 4,798 to 5,698 square feet of living area. Each comparable has a basement with two having finished areas. Each dwelling also has central air conditioning, one to three fireplaces, and a garage ranging in size from 888 to 1,025 square feet of building area. The properties have sites ranging in size from 54,014 to 67,082 square feet of

land area. The sales occurred in July and August 2017 for prices ranging from \$1,295,000 to \$1,780,000 or from \$269.90 to \$312.39 per square foot of living area, including land.

The board of review submission also includes a property record card for the subject property and a copy of the Final Administrative Decision of the Property Tax Appeal Board regarding the subject's 2015 tax year appeal.

Based on this evidence and argument, the board of review requested that no change be made to 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 that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, **such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added]. 35 ILCS 200/16-185.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-03493.001-R-1 in which a decision was issued reducing the subject's assessment to \$472,453 based on the agreement of the parties. The record further disclosed the subject property is an owner-occupied dwelling as the subject's address is the same as the appellant's residential address on the Residential Appeal form and the subject's property record card. The Board also finds that the 2015 through 2018 tax years are in the same general assessment period and that an equalization factor of 1.0643 was applied in West Deerfield Township in the 2016 tax year; a factor of 1.0393 was applied in the 2017 tax year; and a factor of 1.0032 was applied in the 2018 tax year. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's assessment as established by decision for the 2015 tax year should be carried forward through the 2018 tax year subject only to the equalization factors applied in 2016, 2017, and 2018 tax years, which is what is reflected by the final decision

issued by the Lake County Board of Review.¹ The Board finds the 2018 assessment established by the board of review follows the mandate of section 16-185 of the Property Tax Code. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

Furthermore, the sales data in this record supports the subject's assessment. The parties submitted a total of six comparable sales for the Board's consideration which includes two common sale comparables submitted by both parties. The comparables had varying degrees of similarity to the subject in terms of location, design, age, and most features. The sales occurred from February 2017 to August 2018 for prices ranging from \$1,145,325 to \$1,780,000 or from \$164.96 to \$312.39 per square foot of living area, including land.

The subject's assessment reflects a market value of \$1,584,840 or \$279.51 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Additionally, the subject's assessment is particularly supported by board of review comparable sale #1 which is most similar to the subject and which sold for \$1,780,000 or \$312.39 per square foot of living area, land included.

Based on Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the sales evidence in this record, the Board finds that the subject's assessment is supported and, therefore, no reduction in the subject's assessment is warranted.

¹ \$472,453 (2015 PTAB decision) x 1.0643 (2016 factor) = \$502,832 x 1.0393 (2017 factor) = \$522,593 x 1.0032 = \$524,265.

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: June 16, 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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