



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

APPELLANT: Roger Kurinsky
DOCKET NO.: 18-02192.001-R-1
PARCEL NO.: 14-10-205-004

The parties of record before the Property Tax Appeal Board are Roger Kurinsky, the appellant; 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: \$36,947
IMPR.: \$205,319
TOTAL: \$242,266

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 2-story dwelling with brick exterior construction containing 4,865 square feet of living area. The dwelling was built in 1989 and has an effective age of 1992. Features of the home include an unfinished basement, central air conditioning, one fireplace, an attached garage containing 713 square feet of building area. Additional features include an 800-square foot inground swimming pool. The property has a 49,735-square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 2.32 to 3.87 miles from the subject with each property being in a different assessment neighborhood code than the subject property. The comparables have sites ranging in size from 56,411 to 93,760 square feet of land area and are improved with 2-story dwellings with wood siding or brick exterior construction that range in size from 4,327 to 5,319 square feet of living area. The dwellings

were built in 1988 or 1989. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 792 to 840 square feet of building area. Comparable #1 also features an 897-square foot swimming pool. The comparables sold from March to May 2018 for prices ranging from \$450,000 to \$580,000 or from \$104.00 to \$113.90 per square foot of living area, including land. The appellant provided the property information sheets extracted from the Lake County's website for each comparable property. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$30,000 and his improvement assessment to \$169,000 for a total assessment of \$199,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,266 with a land assessment of \$36,947 and improvement assessment of \$205,319. The subject's total assessment reflects a market value of \$732,364 or \$150.54 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 four comparable sales located from .302 of a mile to 2.504 miles from the subject with one property being within the same assessment neighborhood code as the subject. The comparables have parcels ranging in size from 39,751 to 96,173 square feet of land area and are improved with 2-story dwellings with brick or wood siding exterior construction that range in size from 3,889 to 5,742 square feet of living area. The dwellings were built from 1988 to 2003. Each dwelling has a basement with one being partially finished. Each home also has central air conditioning, two to four fireplaces, and an attached garage ranging in size from 720 to 1,301 square feet of building area. Comparable #3 also features an inground swimming pool. The comparables sold from January 2016 to June 2018 for prices ranging from \$639,000 to \$855,000 or from \$147.08 to \$160.05 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of its comparables. Based on this evidence, the board of review requested the assessment be sustained.

In rebuttal, the appellant submitted a narrative brief arguing that even though his comparables are not within the same neighborhood as the subject, they were chosen based on their similar age, dwelling size and proximity of their dates of sale when compared to the subject and the assessment date at issue. The appellant argued that the comparables are "... in the same real estate market area and therefore impacted by the same supply and demand dynamics and resulting selling prices as [the subject] would be in". Moreover, the appellant contended that the board of review likewise presented three comparable sales which were outside of the subject's neighborhood. Lastly, the appellant argued that the board of review falsely claimed that its comparable #2 was the only recent comparable from within the subject's neighborhood when there were two other properties sold in 2017 within the subject's neighborhood with a selling price per square foot which supports appellant's claim. The appellant's submission in rebuttal also includes a list of fifteen properties which sold from 2017 through 2019.

Section 1910.66(c) of the rules of the Property Tax Appeal Board provides that rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by in adverse party. (86 Ill.Admin.Code §1910.66(a)). **Moreover, rebuttal evidence shall not**

consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). [Emphasis added.] In light of these rules, the Property Tax Appeal Board has not considered the new evidence submitted by appellant in conjunction with his rebuttal argument.¹

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 a total of seven comparable sales submitted by the parties for the Board's consideration. The Board gave less weight to appellant's comparable #1 due to its location of approximately four miles distant from the subject and being the least proximate in distance to the subject of all the comparables in the record. The Board gave less weight to board of review comparables #1 and #2 based on having nearly 1,000-square foot larger or smaller dwelling sizes, respectively, when compared to the subject. The Board also gave less weight to board of review comparable #4 which sold in January 2016, a date less proximate in time from the January 1, 2018 assessment date at issue and, therefore, less likely to be indicative of market value as of the assessment date than other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with board of review comparable #3. These three best comparables in the record are similar to the subject in design, age, dwelling size and most features. These comparables sold from March to June 2018 for prices ranging from \$450,000 to \$750,000 or from \$104.00 to \$160.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$732,364 or \$150.54 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Furthermore, the subject's assessment as reflected by its market value appears supported given the subject's inground swimming pool amenity which two of the three best comparables in this record lack.

As to the appellant's request for a reduction in the subject's land assessment, the Board finds that the record contains no evidence of land sales or land market value. The Board further finds that the three best comparables in the record have land assessments ranging from \$46,710 to \$56,795. The subject's land assessment of \$36,947 is below the land assessment range established by the three best comparable sales in the record. After considering adjustments to the comparables for differences from the subject, the Board finds that the appellant did not prove by preponderance of the evidence that the subject is overvalued and, therefore, no reduction in the subject's assessment is justified.

¹ The Board is cognizant of the fact that in his rebuttal the appellant was replying to the board of review's assertion that there was only one recent comparable sale within the subject's neighborhood. However, the appellant provided no descriptive information of the properties he referenced in his rebuttal in order for the Property Tax Appeal Board to conduct a meaningful comparative analysis to the subject. Furthermore, the two properties referenced by the appellant were not used in the original submission as support for the appellant's claim. Consequently, the Board finds that the properties identified by the appellant in his rebuttal will not be included in the Board's analysis.

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:

December 15, 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

Roger Kurinsky
1 Condor Court
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085