



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

APPELLANT: Leo Halkovich  
DOCKET NO.: 18-02398.001-R-1  
PARCEL NO.: 11-35-300-012

The parties of record before the Property Tax Appeal Board are Leo Halkovich, 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:** \$49,430  
**IMPR.:** \$113,037  
**TOTAL:** \$162,467

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 one-story dwelling of wood siding exterior construction with 3,020 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 748 square foot garage. The subject has a site size of 219,542 square feet or 5.04 acres, where 3.5 acres are dedicated as a nature preserve through the Illinois Natural Areas Preservation Act.<sup>1</sup> The property is located in Mettawa, Libertyville 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 within 1.57 miles from the subject property. The comparables have sites that range in size from 204,554 to 220,331 square

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<sup>1</sup> The property record card for the subject identifies 1.54 acres of the subject site as homesite and 3.5 acres encumbered by a conservation easement.

feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 3,130 to 3,637 square feet of living area. The homes were built from 1982 to 1988. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 954 to 1,138 square feet of building area. Comparable #1 also has an outbuilding with 1,936 square feet of area. The comparables sold from December 2016 to June 2018 for prices ranging from \$625,000 to \$732,500 or from \$178.72 to \$233.58 per square foot of living area, land included.

The appellant's counsel submitted comments highlighting the subject's inferior land value relative to the comparable sales but failed to mention of the conservation easement encumbering a portion of the subject site. Based on this evidence, the appellant requested the subject's assessment be reduced to \$102,669.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,467. The subject's assessment reflects a market value of \$491,134 or \$162.63 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 within approximately 1.57 miles from the subject property. Board of review comparables #1, #2 and #3 are the same properties as the appellant's comparables #1, #2 and #3, respectively. The comparables have sites that range in size from 204,554 to 220,331 square feet of land area and are improved with a two-story and three, one-story dwellings of brick or wood siding exterior construction that range in size from 3,130 to 3,637 square feet of living area. The homes were built from 1982 to 1988. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 954 to 3,008 square feet of building area. Comparable #1 has an outbuilding with 1,936 square feet of area. The comparables sold from December 2016 to June 2018 for prices ranging from \$625,000 to \$1,050,000 or from \$178.72 to \$326.19 per square foot of living area, land included.

The board of review included comments on their grid analysis indicating the subject's land value, relative to the comparables, reflects 3.5 acres of the site being dedicated as a nature preserve through the "Illinois Natural Preservation Act." Notes in the subject's property record card also describe a conservation easement and indicate "notes in the file" regarding this element of the subject property. Based on this evidence, the board of review requested 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 record contains four comparables for the Board's consideration as three of the comparables were common to both parties. The Board gave less weight to the common comparable #1 due to its outbuilding feature which the subject lacks. The Board gave less weight to board of review comparable #4 which differs from the subject in design and has a dissimilar garage size.

The Board finds the best evidence of market value to be the common comparable sales #2 and #3 which are similar to the subject in location, age, dwelling size and features. These two comparables sold in December 2016 and March 2018 for prices of \$625,000 and \$732,500 or \$199.68 and \$233.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$491,134 or \$162.63 per square foot of living area, including land, which falls below the values of the two best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, 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:

January 19, 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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