



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

APPELLANT: Gary Motykie
DOCKET NO.: 18-03198.001-C-1
PARCEL NO.: 13-36-323-015

The parties of record before the Property Tax Appeal Board are Gary Motykie, the appellant, by attorney Ronald Justin, of the Law Offices of Ronald Justin in Chicago, 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: \$68,900
IMPR.: \$91,099
TOTAL: \$159,999

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 part one-story and part two-story building of frame exterior construction with 3,500 square feet of building area. The building was constructed in 1900. The building has apartments and a 1,456 square foot unfinished basement. The property has a 7,988 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 16, 2016 for a price of \$480,000. The appellant's evidence also revealed the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised for sale on the open market but for how long was not disclosed. In further support of the transaction the appellant submitted a copy of the settlement statement that disclosed commissions were paid to two

entities. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,900. The subject's assessment reflects a market value of \$707,074 or \$202.02 per square foot of building 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 response to the appeal, the board of review argued the subject's sale occurred over 18 months prior to the January 1, 2019 assessment date and it was a bank foreclosure sale. The board of review also submitted the Multiple Listing Service (MLS) sheet associated with the sale of the subject that indicated "very motivated sellers" and "bring all offers." The MLS sheet also indicated the subject was on the market for 50 days.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales and two comparable listings located in Barrington. The comparables have sites ranging in size from 5,152 to 8,745 square feet of land area and are improved with multi-story buildings of frame construction that range in size from 1,621 to 3,002 square feet of building area. The buildings were built from 1905 to 1950 and three comparables were reported to have unfinished basements. Board of review comparables #1 and #2 sold in February and October 2017 for prices of \$549,900 and \$320,000 or for \$183.18 and \$194.77 per square foot of building area, including land, respectively. Board of review comparables #3 and #4 have list prices of \$275,000 and \$265,000 or for \$157.32 and \$163.48 per square foot of building area, including land, respectively. Based on this evidence, the board of review requested confirmation of 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant provided evidence that the subject property sold in June 2016 for a price of \$480,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant's evidence revealed the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market. In further support of the transaction the appellant submitted a copy of the settlement statement. The Multiple Listing Service (MLS) sheet associated with the sale of the subject indicated the subject was on the market for 50 days. Although the sale is somewhat dated and calls into question whether the subject's purchase price is indicative of fair cash value as of January 1, 2018, the Board gave less weight to the comparable sales submitted the board of review due to differences in age and/or building size when compared to the subject. Furthermore, two comparables were listings that have not yet sold. Therefore, the Board finds

the best evidence of market value in this record is the subject's sale in June 2016 for \$480,000. The Board finds the subject's purchase price is below the market value reflected by the assessment and the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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 18, 2022



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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