



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

APPELLANT: Charles Vacala
DOCKET NO.: 19-01709.001-R-1
PARCEL NO.: 13-01-405-020

The parties of record before the Property Tax Appeal Board are Charles Vacala, the appellant, 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 ***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: \$43,651
IMPR.: \$228,084
TOTAL: \$271,735

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2018 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2019 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 frame and brick exterior construction with 5,284 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include a walk out basement with finished area, central air conditioning, five fireplaces and an attached garage containing 891 square feet of building area. The property has a 34,529 square foot site and is located in North Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparable sales located from .04 of a mile to 1.08 miles from the subject property, seven of which are located in the same neighborhood as the

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review which contained a schematic diagram and dimensions of the subject's improvements and a photograph. Counsel for the appellant failed to provide descriptive details of the subject property in Section III – Description of Property of the appeal petition as required.

subject. The comparables have sites that range in size from 15,344 to 80,586 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 4,440 to 6,019 square feet of living area. The dwellings were built from 1990 to 2003. The appellant reported that each comparable has an unfinished basement, central air conditioning, two to four fireplaces and a garage that ranges in size from 782 to 1,900 square feet of building area. The comparables sold from August 2018 to December 2019 for prices ranging from \$560,000 to \$875,000 or from \$98.97 to \$146.06 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$237,896.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$271,735. The subject's assessment reflects a market value of \$826,193 or \$156.36 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review provided a grid analysis reiterating appellant's comparables #1 through #7 with additional descriptive characteristics for each property. The board of review reported that the appellant's comparables #1 through #7 have sites that range in size from 29,365 to 88,069 square feet of land area and six of the dwellings have finished basements, two of which have look out designs. The board of review also reported that appellant's comparable #5 has a 648 square foot inground swimming pool. The board of review noted that appellant's comparable #8 is located in Ela Township.

In support of its contention of the correct assessment of the subject property, the board of review submitted information on five comparable sales located within the subject's neighborhood and from .47 of a mile to 1.09 miles from the subject property. Board of review comparable #4 is a duplicate of appellant's comparable #6. The comparables have sites that range in size from 29,365 to 63,224 square feet of land area. The comparables are improved with a 1.5-story dwelling and four, 2-story dwellings of brick or brick and frame exterior construction ranging in size from 4,639 to 5,896 square feet of living area. The dwellings were built from 1997 to 2003. Each comparable has a basement with finished area, two of which have a walkout design. The comparables each have central air conditioning, one to three fireplaces and an attached garage that ranges in size from 864 to 1,446 square feet of building area. The properties sold from September 2018 to October 2019 for prices ranging from \$774,900 to \$1,010,000 or from \$135.09 to \$215.56 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments noting the board of review has not disputed or even commented on any of the appellants' comparable sales, which should serve as admission that these sales are valid and should be considered in determining a fair market value. Counsel critiqued the comparables submitted by the board of review and contends that the board of review comparable sale #1 appears to be an outlier based on its sale price per square foot and its land value is \$120,030 more than the subject that needs to be accounted for and board of review comparable #2 is not an arm's length transaction because it was not advertised, a copy of the real estate transfer declaration associated with the sale was provided in support of this claim. Counsel noted that board of review comparable sales #3 and #5 are acceptable comparables,

however, board of review comparable #5 has a land value of \$93,954 more than the subject that needs to be accounted for. Counsel also noted that board of review comparable sale #4 is a duplicate of appellant's comparable sale #6. In a rebuttal grid analysis, counsel reiterated that the appellants' comparables #1 through #7, along with board of review comparables #3 and #5 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 parties submitted twelve suggested comparable sales to support their respective positions before the Property Tax Appeal Board, as one comparable sale was common to both parties. The Board gives less weight to appellant's comparables #1, #2, #5, #7 and #8 as each dwelling is older in age than the subject dwelling. Furthermore, appellant's comparables #1, #5 and #7 have dissimilar site sizes when compared to the subject and appellant's comparable #8 is located in a different township than the subject. The Board gives reduced weight to board of review comparables #1, #2 and #3, as comparables #1 and #3 have considerably larger site sizes when compared to the subject and the record disclosed that the sale of comparable #2 does not meet one of the key fundamental elements of an arms-length transaction since the property was not advertised for sale.

The Board finds the best evidence of market value to be appellant's comparable sales #3, #4 and #6, along with board of review comparable sales #4 and #5, which includes the common comparable. These comparables are relatively similar to the subject in location, site size, dwelling size, design and features. However, the Board finds the subject dwelling is superior in age to each of these comparables and it has a walkout basement which is superior to three of the comparables. The comparables sold from September 2018 to December 2019 for prices ranging from \$625,000 to \$1,010,000 or from \$131.11 to \$171.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$826,193 or \$156.36 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be supported given the dwelling's newer age and walk out basement feature. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified. Based on this evidence, the Board finds a reduction in the subject's assessment is not 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: September 21, 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

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