



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

APPELLANT: Brian Misiora  
DOCKET NO.: 19-02909.001-R-1  
PARCEL NO.: 12-33-408-027

The parties of record before the Property Tax Appeal Board are Brian Misiora, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 **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:** \$79,080  
**IMPR.:** \$45,244  
**TOTAL:** \$124,324

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 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 2-story dwelling of wood siding exterior construction with 1,452 square feet of living area. The dwelling was constructed in 1913. Features of the home include an unfinished basement, central air conditioning and a garage with 360 square feet of building area. The property has an 8,680 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 7,691 feet of the subject property. The comparables have sites that range in size from 4,240 to 10,950 and are improved with either a 2-story or a 1.75-story dwelling of wood siding exterior construction that range in size from 1,350 to 1,682 square feet of living area. The dwellings were built from 1910 to 1920. Each comparable has an unfinished basement, one comparable has a fireplace and four

comparables have a garage ranging in size from 360 to 576 square feet of building area. The properties sold from May 2017 to June 2018 for prices ranging from \$265,000 to \$440,000 or from \$169.55 to \$283.87 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$108,656 which reflects a market value of \$326,000 or \$224.52 when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,322. The subject's assessment reflects a market value of \$447,923 or \$308.49 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #5 and #1, respectively. The comparables have sites that range in size from 5,780 to 10,950 square feet of land area and are improved with either a 1.75-story, a 2-story or a 1.5-story dwelling of wood siding exterior construction that range in size from 1,248 to 1,550 square feet of living area. The homes were built from 1908 to 1920. Each comparable has an unfinished basement, one comparable has a fireplace and two comparables have a garage with either 528 or 533 square feet of building area. The comparables sold from May 2017 to December 2018 for prices ranging from \$415,000 to \$440,000 or from \$272.49 to \$344.55 per square foot of living area.

### **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 record contains six comparables sales for the Board's consideration as two properties were common to both parties. The Board gave less weight to the appellant's comparable#2 which, based on sale price per square foot, appears to be an outlier when compared to other sales in the record. The Board also gave less weight to the appellant's comparables #3 and #5/board of review comparable #1 along with board of review comparable #3 which differ from the subject in dwelling size and/or sold less proximate in time to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be appellant comparable #1/board of review comparable #2 and appellant comparable #4 which are more similar to the subject in terms of location, age, dwelling size and most features. These two best comparables sold in March 2018 and December 2017 for prices of \$440,000 and \$321,500 or for \$283.87 and \$238.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$447,923 or \$308.49 per square foot of living area, including land, which is above the

two best comparable sales in this record on both an overall and per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment 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: 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

AGENCY

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