



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

APPELLANT: Michael & Wendy Grujanac
DOCKET NO.: 19-03515.001-R-1
PARCEL NO.: 15-24-205-008

The parties of record before the Property Tax Appeal Board are Michael and Wendy Grujanac, the appellants, 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: \$69,279
IMPR.: \$120,715
TOTAL: \$189,994

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of brick and frame construction with 2,751 square feet of living area. The dwelling was built in 1971. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 594 square feet of building area. The property has a 20,473 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on ten comparable sales improved with 1.5-story or 2-story dwellings of wood siding or brick exterior construction ranging in size from 2,652 to 3,366 square feet of living area. The homes were built from 1969 to 1975. Each comparable has a full or partial basement with eight having recreation rooms, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 456 to 648 square feet of building area. One comparable has a metal utility shed and another comparable has an inground swimming

pool. The comparables have sites ranging in size from 19,600 to 33,980 square feet of land area and are located within .85 miles of the subject property. The sales occurred from January 2017 to November 2019 for prices ranging from \$510,000 to \$565,000 or from \$161.91 to \$202.28 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to \$167,720, which would reflect a market value of approximately \$503,210 or \$182.92 per square foot of living area, including land, when applying the statutory level of assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,994. The subject's assessment reflects a market value of \$577,665 or \$209.98 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 ten comparable sales improved with one split-level style dwelling and nine two-story dwellings of frame, brick or brick and frame exterior construction ranging in size from 2,565 to 2,812 square feet of living area. The homes were built from 1964 to 1977. Comparable #1 has a lower level with finished area. Comparables #2 through #10 have full or partial basements with seven having finished area. Each property has central air conditioning and one or two fireplaces. Nine comparables have an attached garage ranging in size from 484 to 729 square feet of building area and one comparable has two attached garages with a combined building area of 1,104 square feet. The comparables have sites ranging in size from 15,246 to 42,689 square feet of land area and are located within .99 miles of the subject property. The sales occurred from March 2018 to March 2019 for prices ranging from \$527,500 to \$650,000 or from \$188.48 to \$249.42 per square foot of living area, including land. Board of review comparables #4, #7, #8 and #10 are the same properties as appellants' comparables #8, #3, #4 and #5, respectively. The board of review requested the assessment be sustained.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains sixteen comparable sales submitted by the parties to support their respective positions with four comparables being common to both parties. The Board gives less weight to appellants' comparables #2, #7, and #9 due to differences from the subject dwelling in size. The Board also gives less weight to appellants' comparables #9 and #10 due to differences from the subject dwelling in style and/or the date of sale was not as proximate in time to the assessment date as the best comparable sales found in this record. The Board gives less weight to board of review comparable #1 due to differences from the subject dwelling in style and land area. The Board gives less weight to board of review comparable #9 due to its larger garage area relative to the subject property. The Board finds the best comparables to be appellants' comparables #1, #3,

#4, #5, #6 and #8 as well as board of review comparables #2 through #8 and #10, which includes the four common sales. These comparables are improved with two-story dwellings ranging in size from 2,565 to 2,844 square feet of living area and sold during 2018 and 2019 for prices ranging from \$510,000 to \$612,000 or from \$188.48 to \$235.87 per square foot of living area, land included. The three comparables that have unfinished basements like the subject property include appellants' comparable #1 and board of review comparables #2 and #3. These comparables sold for prices of \$510,000, \$605,000, and \$612,000 or for \$180.85, \$235.87, and \$221.58 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$577,665 or \$209.98 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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:

December 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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