



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

APPELLANT: Roger Tragasz  
DOCKET NO.: 19-04186.001-R-1  
PARCEL NO.: 01-12-209-019

The parties of record before the Property Tax Appeal Board are Roger Tragasz, 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:** \$3,089  
**IMPR.:** \$19,180  
**TOTAL:** \$22,269

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 1-story dwelling of wood siding exterior construction with 769 square feet of living area. The dwelling was constructed in 1970 and is approximately 49 years old. The home was built on a crawl-space foundation. The subject property has a 5,000 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report with an estimated market value of \$26,000 as of January 1, 2019. The appraisal was prepared by R. Steven Kephart, a Certified Residential Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to determine the estimated market value for a real estate tax valuation.

In estimating the market value, the appraiser developed the sales comparison approach to value utilizing four comparable sales of properties located from .70 of a mile to 1.48 miles from the subject property. Three comparables ranged in age from 69 to 99 years old, and the age of comparable #4 was undisclosed. The comparables are described as ranch-style dwellings of frame, vinyl, or cedar exterior construction ranging in size from 850 to 1,529 square feet of living area. One comparable features central air conditioning; one comparable has a fireplace; and three comparables have either a 1-car or a 2-car garage. The dwellings are situated on sites ranging in size from 4,982 to 7,731 square feet of land area. The comparables sold from December 2017 to November 2018 for prices ranging from \$20,000 to \$60,000 or from \$22.62 to \$70.59 per square foot of living area, including land. After applying adjustments to the comparables for differences from the subject in location, dwelling size, room count, fireplace, and water well, the appraiser arrived at adjusted prices ranging from \$12,400 to \$47,000. Based on these adjusted sale prices, the appraiser arrived at an opinion of market value for the subject of \$26,000 as of January 1, 2019.

The appraiser certified that he viewed the interior and the exterior of the subject property and described the subject dwelling as having floors that are “sloping and settling” and having exterior walls that are “leaning.” Additionally, the appraiser noted that the water well is located inside the home and is a “shallow sand point [well] with a suction pump” which no longer meets the current zoning standards. Consequently, the appraiser opined that due to the aforementioned conditions, it is doubtful that this home is mortgageable which limits its marketability and value.

Based on this evidence, the appellant requested a reduction in the subject’s assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,269. The subject's assessment reflects a market value of \$67,708 or \$88.05 per square foot of living area, land included, when applying the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In reply to the appellant’s evidence, the board of review submitted a memorandum asserting that appraiser’s comparable #1 was an “unqualified” sale, comparable #2 sold for a different amount than stated in the appraisal report, comparable #3 was flood damaged, and comparable #4 was completely renovated.

In support of its contention of the correct assessment of the subject property, the board of review submitted the property record card for the subject property and a grid analysis containing information on four comparable properties. Only board of review comparable #4 is located in the same assessment neighborhood as the subject, but comparables #1 through #3 are located in close proximity to the subject from 368 to 1,016 feet from the subject property. The comparables consist of 1-story dwellings of wood siding exterior construction that were constructed from 1950 to 1975 and have effective ages ranging from 1950 to 1985. The comparables range in size from 672 to 1,284 square feet of living area. One comparable has a full unfinished basement; three comparables have central air conditioning; one comparable has a fireplace; and one has a garage with 506 square feet of building area. The comparables are situated on lots that range in size from 6,000 to 14,200 square feet of land area. The comparables sold from July 2017 to

August 2018 for prices ranging from \$85,000 to \$165,000 or from \$126.49 to \$135.31 per square foot of living area, including land. 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 that based on the evidence submitted for its review, the appellant failed to meet this burden and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted an appraisal while the board of review provided a grid analysis and property record cards for the subject property and four comparable sales. The Board gave less weight to the conclusion of value contained in the appellant's appraisal. The board of review argued that the appraiser utilized one sale that did not meet the fundamental elements of an arm's-length transaction, one sale depicted a wrong sale price, and two comparables were in need of complete renovation due to flood damage and/or poor condition and were sold "as is." The Board finds that this argument by the board of review was not refuted or contested by the appellant. In addition, the appraiser noted that he needed to expand the search parameters for comparable properties to within two miles of the subject property due to lack of recent sales in closer proximity to the subject which is rebutted by the board of review comparables which that were located in close proximity to the subject. The Board finds that these factors undermine and detract from the appraiser's value conclusion. Having examined the appraisal report and all sales data in the record, the Board finds that the appraiser's final conclusion of value is not a credible or reliable indicator of the subject's estimated market value as of January 1, 2019. The Board will, however, examine the eight sales in the record presented by both parties.

The Board finds the parties submitted a total of eight comparable sales for the Board's consideration, none of which are truly similar to the subject. The appraiser's comparables consist of an "unqualified" sale, a property which sold for a different amount than stated in the appraisal report, and two comparables that were in need of complete renovations and were sold "as is" due to poor conditions and/or flood damage. Conversely, the board of review comparables are significantly superior to the subject in foundation type, age, lot size, and/or garage feature. On this record, the Board gave little consideration to appraiser's comparable #2 based on its wrong sale price, in addition to appraiser's comparable #3 based on appearing to be an outlier given its substantially lower sale price relative to the remaining comparables in the record. The remaining six comparables in the record sold from July 2017 to November 2018 for prices ranging from \$45,000 to \$165,000 or from \$29.43 to \$135.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,708 or \$88.05 per square foot of living area, including land, which falls within the range established by the parties' comparables. Consequently, the Board finds the appellant did not establish by a preponderance of the evidence that the subject is overvalued and, therefore, no reduction in the subject's assessment is 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:

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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