



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

APPELLANT: Mark Gira
DOCKET NO.: 19-04422.001-R-1
PARCEL NO.: 14-28-307-005

The parties of record before the Property Tax Appeal Board are Mark Gira, 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: \$18,321
IMPR.: \$96,611
TOTAL: \$114,932

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 split-level dwelling of brick and wood siding exterior construction with 1,796 square feet of above grade living area.¹ The dwelling was constructed in 1978. Features of the home include a finished lower level, an unfinished basement, central air conditioning and a 458 square foot garage. The property has a 9,125 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 0.22 of a mile to 4.90 miles from the subject property. The appellant reports the comparables have sites that range in

¹ The parties' grid analyses differ as to the design of the subject property. The Board finds that the best evidence of the subject's design was found in the property record card, submitted by the board of review, which contains a sketch of the subject improvements indicating the property has a split-level design.

size from 8,750 to 39,076 square feet of land area and are improved with split-level dwellings of brick and frame exterior construction that range in size from 1,636 to 2,100 square feet of above grade living area. The dwellings were built in 1973 or 1977. Each comparable has a lower level with finished area, an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 441 to 462 square feet of building area. The properties sold from June 2017 to August 2018 for prices ranging from \$311,000 to \$329,000 or from \$148.10 to \$200.18 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$109,970 which reflects a market value of \$329,943 or \$183.71 per square foot of above grade living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,932. The subject's assessment reflects a market value of \$349,444 or \$194.57 per square foot of above grade 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 five comparable sales located within 0.53 of a mile from the subject property. The board of review reported the comparables have sites that range in size from 7,150 to 11,250 square feet of land area and are improved with one-story dwellings of wood siding exterior construction that range in size from 1,350 to 1,722 square feet of above grade living area. The homes were reported to have been built from 1969 to 1987. Two comparables are reported to have a lower level and three comparables are reported to have an unfinished basement. Each of the properties has central air conditioning and a garage ranging in size from 418 to 550 square feet of building area. Four of the comparables each have one fireplace. The properties sold from May 2018 to June 2019 for prices ranging from \$325,500 to \$375,000 or from \$193.29 to \$243.70 per square foot of above grade living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 as comparable #1 sold less proximate in time to the January 1, 2019 assessment date at issue and comparable #2 is located more than four miles from the subject property. The Board also gives reduced weight to the board of review comparables #2, #3, #4 and #5 which differ from the subject in design and/or dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #3 along with board of review comparable #1 which are more similar to the subject in location, age,

design, dwelling size and most features. These comparables sold in August 2018 and February 2019 for prices of \$327,500 and \$375,000 or for \$200.18 and \$217.77 per square foot of above grade living area, including land, respectively. The subject's assessment reflects a market value of \$349,444 or \$194.57 per square foot of above grade living area, including land, which is bracketed by the two best comparable sales in this record on an overall basis and falls below the two best comparables on a 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Gira, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085