



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

APPELLANT: Allan Filek
DOCKET NO.: 19-04435.001-R-1
PARCEL NO.: 14-25-102-012

The parties of record before the Property Tax Appeal Board are Allan Filek, 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: \$74,472
IMPR.: \$189,023
TOTAL: \$263,495

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 two-story dwelling of brick and wood siding exterior construction with 4,919 square feet of living area. The dwelling was built in 1988. Features of the home include a full walk-out unfinished basement, central air conditioning, three fireplaces, and a 912 square foot attached garage. The subject property has a 95,460 square foot site and is located in Long Grove, 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 within .54 of a mile from the subject. The comparables consist of two-story dwellings of brick, frame, or brick and frame exterior construction that were built from 1951 to 1989. Comparable #3 has an effective age of 1992. The dwellings range in size from 4,280 to 5,791 square feet of living area and are situated on sites that range in size from 66,589 to 185,452 square feet of land area. The comparables have

unfinished basements, one comparable has a 144 square foot lower level, two comparables have central air conditioning and each comparable has two to four fireplaces and an attached garage ranging in size from 772 to 936 square foot of building area. Comparable #1 has an additional 651 square foot detached garage and comparable #3 has a 930 square foot inground swimming pool. The comparables sold from February to July 2018 for prices ranging from \$503,000 to \$795,000 or from \$86.86 to \$155.82 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$263,495. The subject's assessment reflects an estimated market value of \$801,140 or \$162.87 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%.

In support of the subject's assessment, the board of review submitted information on two comparable sales located within .54 of a mile from the subject, one of which was submitted and described by the appellant. Board of review comparable #2 and appellant's comparable #3 are the same property. Board of review comparable #1 is described as a one-story dwelling of brick exterior construction that was built in 1987. The dwelling has 5,085 square feet of living area and is situated on a site with 102,250 square feet of land area. The comparable has a full unfinished basement, central air conditioning, three fireplaces and a garage with 1,149 square feet of building area. This comparable sold in July 2018 for a price of \$870,000 or for \$171.09 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 the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains four comparable sales for the Board's consideration, with one comparable common to both parties. The Board finds neither parties comparables are truly similar to the subject due to differences in land size, style, age, and/or features. For example, two comparables have significantly larger land sizes, one comparable is a considerably older dwelling, one comparable is a dissimilar one-story dwelling, and one comparable has an inground swimming pool when compared to the subject. Nevertheless, these comparables sold from February to July 2018 for prices ranging from \$503,000 to \$870,000 or from \$86.86 to \$171.09 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$801,140 or \$162.87 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment based on overvaluation 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: January 18, 2022



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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