



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

APPELLANT: Miro Ziaja
DOCKET NO.: 19-04617.001-R-1
PARCEL NO.: 16-05-407-019

The parties of record before the Property Tax Appeal Board are Miro Ziaja, 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: \$93,267
IMPR.: \$196,749
TOTAL: \$290,016

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 3,079 square feet of living area. The dwelling was constructed in 1983. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 550 square foot garage. The property is located in Lake Forest, West Deerfield 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 approximately .34 of a mile to 1.83 miles from the subject property, none of which are located within the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 2,946 to 3,201 square feet of living area. The dwellings were built from 1977 to 1999. The comparables each have a basement, two

of which have either a recreation room or finished area.¹ Each comparable has central air conditioning, one or two fireplaces and a garage that ranges in size from 462 to 1,100 square feet of building area. These properties sold from May 2018 to June 2019 for prices ranging from \$533,000 to \$800,000 or from \$176.96 to \$271.55 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$221,666, which would reflect a market value of \$665,065 or \$216.00 per square foot of living area, including land, when using 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 \$290,016. The subject's assessment reflects a market value of \$881,776 or \$286.38 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 from approximately .22 to .35 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables are improved with 1.75-story or 2-story dwellings of wood siding or brick exterior construction ranging in size from 3,020 to 3,543 square feet of living area. The dwellings were built from 1984 to 1987. The comparables each have an unfinished basement, central air conditioning, one or two fireplaces and a garage that ranges in size from 483 to 816 square feet of building area. The properties sold from March to August 2018 for prices ranging from \$807,000 to \$900,000 or from \$250.35 to \$272.07 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 a reduction in the subject's assessment is not warranted.

The record contains six suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to their dissimilar one-story designs when compared to the subject's two-story design and their dissimilar locations outside of the subject's neighborhood, two of which are located more than one mile away from the subject.

The Board finds the best evidence of market value to be the three comparables submitted by the board of review, which are relatively similar to the subject location, dwelling size, design, age and some features. The Board finds two of the comparable dwellings have considerably smaller basement sizes when compared to the subject and none of the dwellings have a basement recreation room like the subject. These comparables sold from March to August 2018 for prices

¹ The appellant provided a copy of the MLS listing sheet associated with the sale of comparable #1, which disclosed the dwelling has a finished basement.

ranging from \$807,000 to \$900,000 or from \$250.35 to \$272.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$881,776 or \$286.38 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in the record in terms of overall market value but above the range on a price per square foot basis. The subject's higher price per square foot value appears to be justified given the subject's superior features. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: February 15, 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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