



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

APPELLANT: Goran Bosnjak
DOCKET NO.: 19-05136.001-R-1
PARCEL NO.: 12-19-109-007

The parties of record before the Property Tax Appeal Board are Goran Bosnjak, 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: \$27,721
IMPR.: \$93,928
TOTAL: \$121,649

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 bi-level/raised ranch-style dwelling of brick exterior construction with 1,325 square feet of above-ground living area. The dwelling was constructed in 1968. Features of the home include a lower level with finished area, central air conditioning, a fireplace, a 960 square foot garage and an inground swimming pool. The property has a 16,130 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid with details on three properties, but sales data only for comparable sales #1 and #3; no further analysis of comparable #2 will occur as it lacks sales information. The comparables are located in the same assessment neighborhood code as the subject. The parcels consist of 18,000 and 12,840 square feet of land area, respectively, and are improved with either bi-level/raised ranch-style or tri-level dwellings of wood siding or brick and wood

siding construction that were built in either 1976 or 1977. The homes contain 1,580 and 1,442 square feet of above-ground living area, respectively, and feature lower levels, central air conditioning and a garage of either 572 or 506 square feet of building area, respectively. Comparable #3 also has a fireplace. The comparables sold in April and June 2018 for prices of \$285,000 and \$360,000 or for \$180.38 and \$249.65 per square foot of above-ground living area, including land, respectively.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$91,857 which would reflect a market value of \$275,599 or \$208.00 per square foot of above-ground living area, including land, when applying 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 \$121,649. The subject's assessment reflects a market value of \$369,866 or \$279.14 per square foot of above-ground 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 response to this appeal, the board of review's submission included a document outlining that the subject property has an inground pool, a superior patio, an outbuilding¹ and a detached garage. The board of review also asserted that the appellant's comparables #1 and #2 "do not appear in the MLS."

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject. The parcels range in size from 8,060 to 17,910 square feet of land area and are improved with either bi-level/raised ranch-style or tri-level dwellings of wood siding or brick and wood siding exterior construction that were built from 1968 to 1987. The homes range in size from 1,162 to 1,442 square feet of above-ground living area and feature finished lower levels, a fireplace and a garage ranging in size from 480 to 540 square feet of building area. Three dwellings each have central air conditioning. The comparables sold from June 2018 to September 2019 for prices ranging from \$325,000 to \$360,000 or from \$249.65 to \$279.69 per square foot of above-ground living area, including land. Based on the foregoing, 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.

¹ The Board finds that the assessing officials did not include the outbuilding in the descriptive grid and the property record card, while it has a reference to a permit for construction of an outbuilding, the property record card lacks any other descriptive information for this purported improvement.

The parties submitted a total of six comparable sales for the Board's consideration which are similar to the subject in location, design, dwelling size, foundation and several features. The subject dwelling has an inground swimming pool which is not a feature of any of the comparable properties. The comparables sold from April 2018 to September 2019 for prices ranging from \$285,000 to \$360,000 or from \$180.38 to \$279.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$369,866 or \$279.14 per square foot of above-ground living area, including land, which is somewhat above the range established by the comparable sales in this record in terms of overall value and at the high-end of the range on a per-square-foot basis, which appears to be logical to the extent that the subject has an inground pool which is not a feature of any of the comparables and a larger garage than any of the comparables. Based on this evidence, 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: March 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

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

APPELLANT

Goran Bosnjak, 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