



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

APPELLANT: David Micek
DOCKET NO.: 19-05185.001-R-1
PARCEL NO.: 14-18-206-014

The parties of record before the Property Tax Appeal Board are David Micek, 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: \$12,963
IMPR.: \$55,961
TOTAL: \$68,924

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 one-story ranch-style dwelling of wood siding exterior construction with 1,215 square feet of living area. The dwelling was constructed in 1954 with a reported effective age of 1962. Features of the home include a crawl-space foundation, central air conditioning and a 294 square foot garage. The property has a 9,684 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 five comparable sales located in the same assessment neighborhood code as the subject and within .32 of a mile from the subject. The parcels range in size from 9,538 to 17,523 square feet of land area which are improved with one-story dwellings of frame exterior construction. The homes were built from 1949 to 1957 and range in size from 1,150 to 1,602 square feet of living area. Four of the comparables have central air conditioning

and two of the comparables each have a fireplace. Each comparable property has a garage ranging in size from 280 to 480 square feet of building area. The comparables sold from April to November 2018 for prices ranging from \$175,000 to \$200,000 or from \$124.84 to \$165.00 per square foot of living area, including land.

As part of a brief, the appellant's counsel noted that while two of the comparables have fireplaces, the subject dwelling does not. Additionally, counsel argued that two of the comparables have garages which are larger than the subject's garage. Based on this evidence, the appellant requested a reduced total assessment of \$61,959, which would reflect a market value of \$185,896 or \$153.00 per square foot of 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 \$68,924. The subject's assessment reflects a market value of \$209,559 or \$172.48 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 and contends that the subject's 2019 revaluation brought the subject property in line with area comparables. Furthermore, the board of review noted that the subject property sold in June 2020 for \$245,000 as set forth on the subject's property record card; this subsequent sale price information was not refuted in any rebuttal filing. The board of review comparables are located in the same assessment neighborhood code as the subject and within .23 of a mile from the subject. The parcels range in size from 9,293 to 9,624 square feet of land area which are improved with one-story dwellings of frame exterior construction. The homes were built from 1953 to 1955, with the newest dwelling having an effective date of construction of 1960. The dwellings range in size from 1,095 to 1,315 square feet of living area. Each comparable has central air conditioning and a garage ranging in size from 308 to 660 square feet of building area. Comparable #3 also has a fireplace. The comparables sold from April 2018 to August 2019 for prices ranging from \$215,000 to \$237,500 or from \$180.61 to \$200.91 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which is significantly larger than the subject dwelling and lacks central air conditioning which is an amenity of the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #5 along with the board of review comparable sales which each present varying degrees of similarity to the subject in age/effective age, dwelling size and most features. These most similar comparables sold from April 2018 to August 2019 for prices ranging from \$175,000 to \$237,500 or from \$148.67 to \$200.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$209,559 or \$172.48 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis which also seems to be supported given that the subject property has the newest reported effective age of 1961 among the best comparables in the record. Finally, the Board has given little consideration to the June 2020 sale of the subject property reported by the board of review as this sale occurred approximately 18 months after the valuation date at issue in this appeal of January 1, 2019, whereas the best sales in the record more closely bracket the assessment date by ± 8 months.

Based on the foregoing evidence and after considering adjustments to the best comparables for differences when compared to 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: June 21, 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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