



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

APPELLANT: Brian Mraz
DOCKET NO.: 19-05686.001-R-1
PARCEL NO.: 04-18-301-028

The parties of record before the Property Tax Appeal Board are Brian Mraz, 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: \$14,165
IMPR.: \$34,786
TOTAL: \$48,951

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 dwelling with wood siding exterior construction containing 1,164 square feet of living area. The dwelling was constructed in 1937. Features of the home include a full unfinished basement, central air conditioning, a fireplace, a detached 240 square foot garage, a frame utility shed, a four-side closed metal pole building, dairy and horse barns. The property has an 86,680 square foot site and is located in Wadsworth, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales that are located from 2.33 to 2.80 miles from the subject. Three of the appellant's comparables are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 16,200 to 77,970 square feet of land area that are improved with one-story dwellings with wood siding or

stone exterior construction containing from 1,064 to 1,394 square feet of living area. The dwellings were built from 1938 to 1959. The comparables have full unfinished basements and an attached or detached garage ranging in size from 440 to 1,200 square feet of building area. One comparable has central air conditioning, and one comparable has a wood deck. The comparables sold from September 2018 to July 2019 for prices ranging from \$60,000 to \$145,000 or from \$48.08 to \$122.18 per square foot of living area, including land. The appellant's submission included a brief arguing the subject is adjacent to a busy 4 lane intersection and a Citgo Gas station. The brief noted the differences in features of the appellant's comparables, when compared to the subject, and also disclosed that the appellant's comparable #1 had interior and structural damage. The appellant included Multiple Listing Service (MLS) data for the appellant's comparables #2 and #3.

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 \$48,951. The subject's assessment reflects a market value of \$148,832 or \$127.86 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 four comparable sales that are located from 1.03 to 3.01 miles from the subject and within the same neighborhood code as the subject. The board of review's comparable #1 is the same property as the appellant's comparable #5. The comparables have sites ranging in size from 30,930 to 253,210 square feet of land area that are improved with one-story dwellings with wood siding or brick exterior construction containing from 1,016 to 1,140 square feet of living area. The dwellings were built from 1938 to 1960. Three of the comparables have full unfinished basements and one comparable has a crawl-space foundation. Two comparables have central air conditioning. Two comparables have a detached 672 or 1,000 square foot garage, one comparable has an attached 308 square foot garage, and one comparable has both an attached 528 square foot garage and a detached 1,500 square foot garage. One comparable has a Quonset building. The comparables sold from August 2016 to February 2019 for prices ranging from \$133,000 to \$300,000 or from \$121.79 to \$289.02 per square foot of living area, including land. The board of review's submission included a brief critiquing both the appellant's and the board of review's evidence. The brief argued the appellant's comparable #1 sold as an unqualified trustee's deed.

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 for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the board of review's comparables #2, #3 and #4, due to their sale dates occurring greater than 14 months prior to the January 1, 2019 assessment date at issue. The Board also gives less weight to the appellant's comparable #1 due to its sale price being an outlier, when compared to the other comparable sales in the record. Furthermore, the appellant revealed the property had interior and structural damage and the board of review argued the property sold as an unqualified trustee's deed. The Board finds the parties' remaining comparables, which includes the parties' common comparable, are similar to the subject in style, size and some features. However, each of the best comparables is located over 2.25-miles from the subject, have smaller sites and considerably fewer buildings, when compared to the subject. Two of the best comparables are considerably newer than the subject, which would require a downward adjustment to their sale prices. Nevertheless, the best comparables sold from October 2018 to July 2019 for prices ranging from \$123,500 to \$145,000 or from \$104.02 to \$122.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$148,832 or \$127.86 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher estimated market value as reflected by its assessment is supported. Based on this record 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:

April 19, 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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