



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

APPELLANT: John Zuska
DOCKET NO.: 19-06684.001-R-1
PARCEL NO.: 14-24-401-011

The parties of record before the Property Tax Appeal Board are John Zuska, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein, 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: \$55,543
IMPR.: \$128,332
TOTAL: \$183,875

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 wood siding exterior construction with 2,874 square feet of living area. The dwelling was constructed in 1996 and is 23 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 784 square foot garage. The property has an approximately 63,720 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 four comparable sales located .21 to 1.04 miles from the subject and with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 80,472 to 220,257 square feet of land area and are improved with two-story dwellings of frame or brick and frame exterior construction that are 27 to 43 years old. The dwellings range in size from 2,957 to 3,654 square feet of living area. Each comparable has

an unfinished basement, central air conditioning, one to five fireplaces and a garage ranging in size from 675 to 821 square feet of building area. The comparables sold from March 2018 to March 2019 for prices ranging from \$485,000 to \$650,000 or from \$159.75 to \$177.89 per square foot of living area, including land. The appellant's evidence disclosed the subject sold in May 2016 for \$549,000 or \$191.02 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 \$183,875. The subject's assessment reflects a market value of \$559,061 or \$194.52 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 .70 to 1.04 miles from the subject and with the same assessment neighborhood code as the subject. Board of review comparables #1 and #3 are duplicates of appellant's comparables #3 and #1, respectively. The comparables have sites ranging in size from 80,470 to 220,260 square feet of land area and are improved with one-story or two-story dwellings of wood siding or wood siding and brick exterior construction that were built from 1982 to 1992. The dwellings range in size from 2,912 to 3,675 square feet of living area. The comparables have unfinished basements with one being a walk-out design. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 675 to 783 square feet of building area. The comparables sold from March 2018 to March 2019 for prices ranging from \$535,000 to \$688,000 or from \$170.06 to \$236.26 per square foot of living area, including land. The board of review's evidence also disclosed the subject sold in May 2016 for \$549,000 or \$191.02 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 five suggested comparable sales for the Board's consideration as two sales were common to both parties. The Board finds neither party's comparable sales are particularly similar to the subject due to differences in site size, style and/or dwelling size when compared to the subject. Nevertheless, the Board gives less weight to board of review comparable #2 which is a one-story design when compared to the subject's two-story design.

The Board finds the best evidence of the subject's market value to be the parties' remaining comparables which includes the two common comparables. These four comparables are similar two-story dwellings with larger dwelling and site sizes when compared to the subject but are 4 to 20 years older than the subject. Nevertheless, the comparables sold from March 2018 to March

2019 for prices ranging from \$485,000 to \$650,000 or from \$159.75 to \$177.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$559,061 or \$194.52 per square foot of living area, including land, which is within the range established by the best comparables in the record on overall value but higher on a price per square foot basis. The Board finds the subject's higher price per square foot is justified based on its newer age and economies of scale in that all other things being equal a smaller dwelling size will have a higher per unit value in relation to a larger dwelling. Therefore, based on this evidence and after considering adjustments to the best comparable sales 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 is justified based on overvaluation.

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:

May 17, 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

John Zuska, by attorney:
Timothy C. Jacobs
Kovitz Shifrin Nesbit
175 North Archer Avenue
Mundelein, IL 60060

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085