



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

APPELLANT: Sava Vojcanin
DOCKET NO.: 19-06835.001-R-1
PARCEL NO.: 11-11-211-001

The parties of record before the Property Tax Appeal Board are Sava Vojcanin, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company 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 a reduction 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: \$58,637
IMPR.: \$209,699
TOTAL: \$268,336

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 4,294 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement, central air conditioning, two fireplaces and a 652 square foot garage. The property has a 22,680 square foot site and is located in Green Oaks, Libertyville 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 from 641 to 1,455 feet from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 12,880 to 22,080 square feet of land area and are improved with two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 3,288 to 3,955 square feet of living area. The dwellings were

built from 1999 to 2004. The comparables each have a basement, central air conditioning, either one or three fireplaces and a garage ranging in size from 495 to 812 square feet of building area. Comparable #3 has a gazebo. The properties sold from February 2017 to April 2019 for prices ranging from \$528,000 to \$770,000 or from \$153.89 to \$194.69 per square foot of living area, including land.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$292,647 reflecting a market value of \$889,775 or \$207.21 per square foot of living area, including land, 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.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$238,214, which would reflect a market value of \$714,713 or \$166.44 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter dated June 3, 2021.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record to be the four comparable sales provided by the appellant, which are relatively similar to the subject in location, design, age and some features. However, the Board finds all of these comparables are inferior to the subject in site size and dwelling size. Nevertheless, these properties sold from February 2017 to April 2019 for prices ranging from \$528,000 to \$770,000 or from \$153.89 to \$194.69 per square foot of living area, including land. The Board has given most weight to the appellant's comparable #1 which sold for a price of \$770,000 or \$194.69 per square foot of living area, including land, as it is overall most similar to the subject in location, site size, dwelling size and age. The subject's assessment reflects a market value of \$889,775 or \$207.21 per square foot of living area, including land, which falls above the range established by the only comparable sales in the record. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and after considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record the Board finds that a reduction in the assessed valuation of the subject property 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: 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

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