



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

APPELLANT: Michael K. Bakutis
DOCKET NO.: 19-07145.001-R-1
PARCEL NO.: 09-24-426-021

The parties of record before the Property Tax Appeal Board are Michael K. Bakutis, the appellant, by attorney Sreeram Natarajan, of Natarajan Worstell LLC in Chicago; 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: \$11,202
IMPR.: \$67,791
TOTAL: \$78,993

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 vinyl siding construction¹ with 1,792 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full walk-out basement with 796 square feet of finished area, central air conditioning, a fireplace, and a garage containing 500 square feet of building area.² The property has a 5,400 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity

¹ The appellant's grid and the board of review's property record card describe the dwelling as having vinyl siding exterior construction, however the board of review's grid describes the dwelling as having vinyl siding and brick exterior construction.

² Additional descriptive information has been drawn from the property record card supplied by the board of review.

comparables that are located in the same assessment neighborhood code as the subject property. Two of the comparables were numbered as "Comp #1," so for ease of reference, the comparables will be renumbered as comparables #1 through #5. The comparables consist of two-story dwellings of vinyl siding exterior construction that were built between 1994 and 2006. The homes range in size from 1,739 to 2018 square feet of living area. Each dwelling has central air conditioning, a wood deck, and a garage with either 400 or 420 square feet of building area. All but one comparable have a basement, with comparable #1 having 500 square feet of finished area.³ The comparables have improvement assessments ranging from \$53,153 to \$63,094 or from \$29.86 to \$34.58 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$52,846 or \$29.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,993. The subject property has an improvement assessment of \$67,791 or \$37.83 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables that are located in the same assessment neighborhood code as the subject property. Board of review comparable #5 is the same property as appellant comparable #1. The comparables consist of two-story dwellings of vinyl siding exterior construction that were built in either 2001 or 2004. The homes range in size from 1,775 to 1,848 square feet of living area. Comparables #3 and #4 have crawl-space foundations. Comparables #1, #2, and #5 have basements, with comparable #5 having 500 square feet of finished area. Each dwelling has central air conditioning and a garage ranging in size from 400 to 616 square feet of building area. Three of the comparables each have one fireplace. The comparables have improvement assessments ranging from \$56,304 to \$61,969 or from \$30.47 to \$34.58 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review stated in its response that it had extended an offer to settle this appeal for a total assessed value of \$73,026, but it had not received a response from the appellant prior to filing its evidence.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 nine equity comparables, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #4 along with board of review

³ Appellant's comparable #1 is the same property as board of review comparable #5, which the board of review's grid describes as having a 500 square foot recreation room.

comparables #3 and #4 due to their age or lack of basement when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, and #5 and board of review comparables #1, #2, and #5, where there is a common property. The Board finds these comparables are more similar to the subject in age and features. These comparables had improvement assessments that ranged from \$54,175 to \$63,094 or from \$31.15 to \$34.58 per square foot of living area. The subject's improvement assessment of \$67,791 or \$37.83 per square foot of living area falls above the range established by the best comparables in this record, however, the Board finds this logical due to the subject's newer age, larger garage, and walk-out basement with larger finished area. Based on this record and after considering adjustments to the best comparables for differences, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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