



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

APPELLANT: Greg Kirkorsky  
DOCKET NO.: 19-07833.001-R-1  
PARCEL NO.: 15-14-407-010

The parties of record before the Property Tax Appeal Board are Greg Kirkorsky, 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:** \$69,699  
**IMPR.:** \$174,277  
**TOTAL:** \$243,976

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 and brick exterior construction with 4,012 square feet of living area. The dwelling was constructed in 1982 with a reported effective age of 1984. Features of the home include a basement that is finished with a recreation room, central air conditioning, one fireplace, and a 720 square foot garage. The property has a 20,040 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .50 to 1.67 miles from the subject. The comparables have sites that range in size from 22,140 to 25,840 square feet of land area and are improved with two-story dwellings of brick or wood siding and brick exterior construction that were built from 1985 to 1988 with comparables #1 and #2 having a reported

effective age of 1992. The dwellings range in size from 3,459 to 4,793 square feet of living area. The comparables have basements with two having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 704 to 784 square feet of building area. The comparables sold in February 2017 or July 2019 for prices ranging from \$595,000 to \$900,000 or from \$172.02 to \$187.77 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 \$266,505. The subject's assessment reflects a market value of \$810,292 or \$201.97 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 within .56 miles from the subject. Board of review comparable #4 is a duplicate of appellant's comparable #2. The comparables have sites ranging in size from 20,020 to 31,250 square feet of land area and are improved with two-story dwellings of wood siding or brick and wood siding exterior construction that were built from 1983 to 1988 with comparables #2 and #4 having reported effective ages of 1988 and 1992, respectively. The dwellings range in size from 3,520 to 4,132 square feet of living area. The comparables have basements, three of which are finished with recreation rooms. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 825 square feet of building area. The comparables sold from April 2018 to July 2019 for prices ranging from \$732,000 to \$791,000 or from \$177.15 to \$224.72 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). Based on the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The record contains six suggested comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparable #1 which sold 23 months prior to the subject's January 1, 2019, assessment date and was less likely to be reflective of market value. The Board also gives less weight to appellant's comparable #3 due to its distant location being over 1.6 miles from the subject.

The Board finds the best evidence of the subject's market value to be the board of review comparables which includes the parties' common comparable. These comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, age, dwelling size and features. These comparables sold from February 2018 to July 2019 for prices ranging from April 2018 to July 2019 for prices ranging from \$732,000 to \$791,000 or from \$177.15 to \$224.72 per square foot of living area, including land. The Board

gives most weight to the parties' common comparable as it is overall most similar to subject in location, site size, age, dwelling size and features. The subject's assessment reflects a market value of \$810,292 or \$201.97 per square foot of living area, including land, which is within the range established by the best comparables in the record on a square foot basis but higher on overall market value. Furthermore, the subject's estimated market value is considerably higher the sale price of the most similar sale in the record which is the parties' common comparable. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds 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: 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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