



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

APPELLANT: Charles Sloka  
DOCKET NO.: 19-08045.001-R-1  
PARCEL NO.: 15-29-305-023

The parties of record before the Property Tax Appeal Board are Charles Sloka, the appellant; 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:** \$22,990  
**IMPR.:** \$75,680  
**TOTAL:** \$98,670

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 1.5-story dwelling of frame exterior construction with 1,644 square feet of living area. The dwelling was constructed in 1971 and is 49 years old. Features of the home include an unfinished basement, central air conditioning and a 455 square foot 2-car garage. The property has an approximately 8,775 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement assessment. The subject's land assessment was not challenged.

In support of both the overvaluation and inequity arguments, the appellant submitted information on four comparable sales located within approximately 0.41 of a mile from the subject property and also in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,400 to 9,770 square feet of land area and are improved with 1.5-story

dwellings of frame and siding exterior construction that have either 1,644 or 1,756 square feet of living area. The dwellings are each 49 years old and have central air conditioning and a 2-car garage. The comparables sold from January 2015 to August 2019 for prices ranging from \$230,000 to \$295,000 or from \$137.81 to \$179.44 per square foot of living area, land included. The comparables have improvement assessments ranging from \$71,488 to \$79,094 or from \$42.67 to \$48.11 per square foot of living area.

The appellant also submitted photographs, a map, floor plans and descriptions for six different home models, a list of home sales in the subject's subdivision from 2016 to 2018, the three-year average sale prices by home model, a list of Futura home model sales/assessment information, and an analysis of assessment and fair cash value for the subject property for tax years 2011, 2015 and 2019. The appellant also submitted written comments discussing sale and assessment data in the subject's subdivision.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$90,409 which reflects a market value of \$271,254 or \$165.00 per square foot of living area, land included and an improvement assessment of \$67,419 or \$41.01 per square foot of living area.

The appellant submitted the final decision issued by the board of review disclosing the total assessment for the subject of \$105,739 which reflects a market value of \$321,493 or \$195.56 per square foot of living area, land included. The subject property has an improvement assessment of \$82,749 or \$50.33 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or 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. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

### **Conclusion of Law**

The appellant contends, in part, 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 submitted by the appellant. The Board gives less weight to the appellant's comparables #1 and #3 which sold in 2015, less proximate to the January 1, 2019 assessment date at issue and therefore less likely to reflect market value as of the assessment date. The Board finds the best evidence of market value to be the remaining two comparable sales which sold more proximate to the assessment date at issue and are nearly identical to the subject in location, age, design, dwelling size and other features. However, these properties lack a basement in contrast with the subject's unfinished basement, suggesting an upward adjustment is needed to make them more equivalent to the subject. These two best comparables sold in March 2018 and August 2019 for

prices of \$230,000 and \$295,000 or for \$139.90 and \$179.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$321,493 or \$195.56 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is justified.

The appellant also contends assessment inequity as an alternative 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). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment, based on equity, 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Charles Sloka  
981 Belmar Ln  
Buffalo Grove, IL 60089

COUNTY

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