



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

APPELLANT: Harald Hudak
DOCKET NO.: 19-08216.001-R-1
PARCEL NO.: 06-26-110-004

The parties of record before the Property Tax Appeal Board are Harald Hudak, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$7,903
IMPR.: \$50,912
TOTAL: \$58,815

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.¹

Findings of Fact

The subject property consists of a one-story dwelling of brick exterior construction with 1,016 square feet of living area. The dwelling was constructed in 1955 and has an effective year built of 1970. Features of the home include a basement with finished area and a 528 square foot garage. The property has an approximately 8,710 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.64 of a mile from the subject property. The comparables have sites that range in size from 6,750 to 22,220 square feet of land area and are improved with one-story dwellings of brick or vinyl siding exterior

¹ This appeal was originally scheduled for hearing but was written based on the evidence in the record, at the request of the appellant and without objection from the board of review.

construction that range in size from 1,040 to 1,134 square feet of living area. The dwellings were built from 1947 to 1961 and have effective ages ranging from 1961 to 1970. Four comparables have a basement with two having finished area and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 336 to 576 square feet of building area. One comparable has a fireplace. The properties sold from February 2017 to March 2019 for prices ranging from \$85,000 to \$189,990 or from \$81.73 to \$175.92 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$42,807 which reflects a market value of \$128,434 or \$126.41 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,815. The subject's assessment reflects a market value of \$178,823 or \$176.01 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 five comparable sales located within 0.64 of a mile from the subject property. Board of review comparable #5 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 7,840 to 10,450 square feet of land area and are improved with one-story dwellings of brick, wood or vinyl siding exterior construction ranging in size from 904 to 1,100 square feet of living area. The homes were built from 1948 to 1957 and have effective ages ranging from 1956 to 1969. Four comparables have a basement, three with finished area and one comparable has a concrete slab foundation. Each dwelling has central air conditioning and a garage ranging in size from 360 to 440 square feet of building area. Two comparables each have one fireplace. The properties sold from April 2018 to October 2019 for prices ranging from \$178,000 to \$235,000 or from \$166.82 to \$217.59 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted nine comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #2, #3, #4 and #5 along with board of review comparables #4 and #5, including the parties' common comparable. These properties differ from the subject in foundation type, site size, lack of a finished basement area and/or sold in 2017, less proximate to the January 1, 2019 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparables #1, #2 and #3 which sold proximate to the assessment date at issue and are more similar to the subject in location, age/effective age, design, dwelling size, site size and finished basement area. These best comparables sold from April 2018 to August 2019 for prices ranging from \$178,000 to \$235,000 or from \$158.73 to \$217.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$178,823 or \$176.01 per square foot of living area, including land, which falls within 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 not 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:

August 22, 2023



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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