



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

APPELLANT: Dragoslava Dukic
DOCKET NO.: 19-08632.001-R-1
PARCEL NO.: 14-09-302-027

The parties of record before the Property Tax Appeal Board are Dragoslava Dukic, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, 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: \$50,819
IMPR.: \$158,439
TOTAL: \$209,258

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 exterior construction with 3,548 square feet of living area. The dwelling was built in 1996 and is approximately 23 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, 3½ bathrooms, and an attached garage with 816 square feet of building area. The property has a 43,390 square foot site and is located in Hawthorn Woods, Ela 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 improved with two-story dwellings of wood siding or brick exteriors ranging in size from 3,328 to 3,832 square feet of living area. The dwellings range in age from 25 to 31 years old. Each home has a partial or full unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 704 to 828 square feet of building area. These properties have the same assessment

neighborhood code as the subject property with sites ranging in size from 40,776 to 42,627 square feet of land area. The sales occurred from May 2018 to November 2018 for prices ranging from \$505,000 to \$595,000 or from \$145.88 to \$161.86 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$181,137.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$209,258. The subject's assessment reflects a market value of \$636,236 or \$179.32 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 four comparable sales improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,406 to 3,580 square feet of living area. The dwellings were built from 1992 to 2000. Each home has an unfinished basement with two being described as walk-out design, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 576 to 1,175 square feet of building area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .04 to .87 of one mile from the subject property. The comparables have sites ranging in size from 44,833 to 61,645 square feet of land area. The sales occurred from March 2018 to September 2020 for prices ranging from \$640,000 to \$665,000 or from \$178.77 to \$192.89 per square foot of living area, including land.

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 record contains information on seven comparable sales submitted by the parties that are similar to the subject in location and improved with dwellings similar to the subject in age, style and features. The Board gives less weight to board of review comparable #4 as this property sold in September 2020, not proximate in time to the assessment date at issue. The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sales #1, #2 and #3. These comparables sold for prices ranging from \$505,000 to \$657,000 or from \$145.88 to \$192.89 per square foot of living area, including land. Those comparables most similar to the subject dwelling in size include appellant's comparable #2 and board of review comparables #1, #2 and #3. These four comparables sold for prices ranging from \$595,000 to \$657,000 or from \$161.86 to \$192.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$636,236 or \$179.32 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported by those comparables most similar to the subject in dwelling size. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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

AGENCY

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