



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

APPELLANT: Dalibor & Zlatica Jovic
DOCKET NO.: 19-09541.001-R-1
PARCEL NO.: 06-22-207-004

The parties of record before the Property Tax Appeal Board are Dalibor & Zlatica Jovic, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$10,188
IMPR.: \$65,563
TOTAL: \$75,751

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 2018 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 2-story dwelling of vinyl siding exterior construction with 1,770 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 400 square foot garage. The property has a 6,200 square foot site¹ and is located in Grayslake, Avon Township, Lake County.

The appellants contend assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on sixteen equity comparables located within the same assessment neighborhood code as the subject. The

¹ The parties differ regarding the subject's lot size. The Board finds the best evidence of lot size is found in the subject's property record card presented by the board of review, which was not refuted by the appellants in written rebuttal.

comparables are improved with 2-story homes of vinyl siding exterior construction with 1,770 square feet of living area. The dwellings were built from 1992 to 1994. Each home has a basement, central air conditioning, and a 400 square foot garage. Fourteen homes each have a fireplace. The comparables have improvement assessments ranging from \$58,980 to \$62,552 or from \$33.32 to \$35.34 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$60,498 or \$34.18 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 \$75,751. The subject property has an improvement assessment of \$65,563 or \$37.04 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. However, the board of review provided 2020 tax year assessment information, which is not responsive to this 2019 tax year appeal and the Board shall not further consider this evidence. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellants contended the appellants' comparables are similar to the subject in location, dwelling size, age, and design whereas the board of review provided assessment information for a different tax year for its comparables.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of sixteen equity comparables for the 2019 tax year, which are identical to the subject in dwelling size and garage size and similar to the subject in age, location, and most features, although none of these properties have finished basement area like the subject. These comparables have improvement assessments that range from \$58,980 to \$62,552 or from \$33.32 to \$35.34 per square foot of living area. The subject's improvement assessment of \$65,563 or \$37.04 per square foot of living area falls above the range established by the best comparables in this record, but appears to be justified given the subject's finished basement area which the comparables lack. Based on this record and after considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request 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:

October 18, 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

Dalibor & Zlatica Jovic, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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