



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

APPELLANT: Paul and Eileen Psenka  
DOCKET NO.: 20-00140.001-R-1  
PARCEL NO.: 10-33-402-002

The parties of record before the Property Tax Appeal Board are Paul and Eileen Psenka, the appellants, 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 **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:** \$32,667  
**IMPR.:** \$152,581  
**TOTAL:** \$185,248

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2020 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 is improved with a two-story dwelling of brick exterior construction with 4,099 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and an attached garage with 957 square feet of building area. The property has a 42,200 square foot site and is located in Hawthorn Woods, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with two-story dwellings of frame or brick construction ranging in size from 3,101 to 4,501 square feet of living area. The comparables range in age from 21 to 31 years old. Each comparable has a full basement with three having finished areas, central air conditioning, one fireplace, and an attached garage ranging in size from 678 to 984 square feet of building area. Comparable #5 has an inground

swimming pool. The comparables are located from approximately .33 to .49 of one mile from the subject with sites ranging in size from 40,000 to 44,550 square feet of land area. The sales occurred from May 2017 to March 2020 for prices ranging from \$330,000 to \$582,000 or from \$97.06 to \$141.89 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$176,020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,248. The subject's assessment reflects a market value of \$556,467 or \$135.76 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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, vinyl siding, wood siding, or brick and wood siding exterior construction that range in size from 3,284 to 3,713 square feet of living area. The comparables were built from 1989 to 1999. Each home has a full basement with two having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 736 to 2,397 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have sites ranging in size from 40,000 to 76,440 square feet of land area and are located from .10 to .53 of one mile from the subject property. The sales occurred from May 2019 to October 2020 for prices ranging from \$475,000 to \$525,600 or from \$138.70 to \$160.05 per square foot of living area, including land.

### **Conclusion of Law**

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

The record contains nine comparable sales submitted by the parties to support their respective positions. The comparables are similar to the subject in location, dwelling style and age. The Board gives less weight to appellant's comparables #1, #3 and #5 as these properties sold in 2017 and 2018, not as proximate in time to the assessment date at issue than the remaining comparables, and less likely to be indicative of fair cash value as of January 1, 2020. The Board gives less weight to appellant's comparable sale #2 due to differences from the subject in dwelling size and basement finish. The Board gives less weight to appellant's comparable sale #4 as the price for this comparable appears to be an outlier in relation to the other sales in the record. The Board gives less weight to board of review sale #3 due to differences from the subject in dwelling size and land area. The Board finds the best evidence of market value to be the board of review comparable sales #1, #2 and #4. Each of these properties is improved with a smaller home than the subject dwelling. Board of review comparables #1 and #2 have unfinished basements, dissimilar to the subject's partially finished basement. Conversely, board of review comparable #1 has an inground swimming pool, unlike the subject property, and board of review comparable #2 has a significantly larger attached garage than the subject property.

These three comparables sold for prices ranging from \$475,000 to \$515,000 of from \$138.70 to \$143.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$556,467 or \$135.76 per square foot of living area, including land, which is above the overall price range but justified due the property's larger dwelling size, but below the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence the Board finds, after considering possible adjustments to the comparables for differences from the subject, 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:

August 23, 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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