



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

APPELLANT: Thomas Skoby
DOCKET NO.: 20-00480.001-R-1
PARCEL NO.: 14-22-304-013

The parties of record before the Property Tax Appeal Board are Thomas Skoby, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County, 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 **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: \$27,151
IMPR.: \$94,504
TOTAL: \$121,655

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 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 consists of a two-story dwelling of frame exterior construction with 2,052 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The property has an 11,698 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood code as is assigned to the subject property. The comparables have sites that range in size from 10,050 to 11,888 square feet of land area and are improved with two-story dwellings of frame exterior construction that each contain 2,052 square feet of living area. The homes were built in either 1989 or 1990. Each comparable has an unfinished basement, central air conditioning, one

fireplace and a 420 square foot garage. The comparables sold from August 2018 to July 2020 for prices ranging from \$350,000 to \$369,900 or from \$170.57 to \$180.26 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$121,655.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,958. The subject's assessment reflects a market value of \$381,370 or \$185.85 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 five comparable sales, where board of review comparables #3, #4 and #5 are the same properties as appellant's comparables #1, #3 and #2, respectively. The comparables are each located in the same neighborhood code as is assigned to the subject property. The comparables have sites that range in size from 10,050 to 12,040 square feet of land area and are improved with two-story dwellings of frame exterior construction that each contain 2,052 square feet of living area. The homes were built from 1989 to 1992. Each comparable has an unfinished basement, one of which is a walkout-style. Features include central air conditioning, one fireplace and a 420 square foot garage. Comparable #2 has an inground swimming pool. The comparables sold from January 2019 to July 2020 for prices ranging from \$350,000 to \$477,500 or from \$170.57 to \$232.70 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparables, three of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #2 due to the walkout-style basement and inground swimming pool of these properties, neither of which are features of the subject property.

The Board finds the best evidence of market value to be the appellant's comparable sales along with the common properties presented by the board of review as its comparable sales #3, #4 and #5. Each of these four comparables are similar to the subject in location, age and identical to the subject in dwelling size, basement and most features. These most similar comparables sold from August 2018 to July 2020 for prices ranging from \$350,000 to \$369,900 or from \$170.57 to

¹ The total assessment request does not mathematically add as shown in the petition and depicts a substantial increase in the subject's total assessment; mathematically the land plus improvement assessment totals \$121,655.

\$180.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$381,370 or \$185.85 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and appears to be excessive given the similarities between the subject and the best comparables in the record. Based on this evidence and after considering adjustments for the slight differences in age between the subject and the best comparables, the Board finds a reduction in the subject's assessment commensurate with the appellant's request as set forth in Footnote 1 is 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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