



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

APPELLANT: Edward Kristan
DOCKET NO.: 20-00502.001-R-1
PARCEL NO.: 04-22-312-020

The parties of record before the Property Tax Appeal Board are Edward Kristan, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$5,101
IMPR.: \$31,562
TOTAL: \$36,663

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 2.5-story multi-family dwelling¹ of wood siding exterior construction with 2,520 square feet of living area.² The dwelling was constructed in 1906 and is approximately 114 years old. Features of the home include an unfinished basement. The property has an 8,100 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$80,000

¹ The appellant's appraiser described the subject dwelling as a two-flat, which was unrefuted by the board of review.

² The parties differ as to the size of the subject dwelling. The Board finds the best evidence of size is found in the property record card provided by the board of review, as the appellant's appraiser reported the subject was a 2.5-story dwelling but did not include the half story area in his schematic diagram, thus it appears the appraiser did not include this area in the subject dwelling's reported gross living area.

as of December 31, 2018. The appraisal was prepared by Steven S. Rabin a state certified residential real estate appraiser. The purpose of the appraisal was to estimate the market value of the subject property as of the effective date. The property rights appraised were the fee simple interest with the clients identified as Edward R. and Laura A. Kristan.

The appraiser described the subject dwelling as tenant occupied and in need of updating and remodeling. The appraiser stated that there are areas of concern with a small portion of the floor, and some wall and ceiling damage that need to be repaired. The appraiser estimated the cost to cure would be \$7,500 and will be reflected as a line item on the comparable sales grid. Included in the appraisal are interior and exterior photographs of the subject dwelling in his report.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value considering three comparable sales. The comparables are located from .27 to .85 of a mile from the subject property with sites of either 6,500 or 9,000 square feet of land area. The comparables are described as residential two-flats of average quality construction ranging in size from 1,820 to 2,032 square feet of living area. The dwellings range in age from 89 to 115 years old. The appraiser reported that the subject was in poor condition, comparable #1 was in similar condition as the subject, whereas comparable #2 was in superior condition and comparable #3 was in average condition. Each comparable has an unfinished basement and two comparables each have a two-car garage. The comparables sold from August 2016 to September 2018 for prices ranging from \$77,900 to \$89,500 or from \$38.34 to \$49.18 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences from the subject in condition, gross living area, number of garages and for required repairs to arrive at adjusted prices ranging from \$70,400 to \$91,500. As a result, the appraiser arrived at an estimated market value for the subject of \$80,000 as of December 31, 2018.

Based on this evidence, the appellant requested a reduction in the subject's assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,707. The subject's assessment reflects a market value of \$131,292 or \$52.10 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 three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 8,100 to 9,000 square feet of land area. The comparables are improved with 2-story multi-family dwellings of wood siding exterior construction ranging in size from 1,600 to 1,844 square feet of living area. The dwellings were built in 1906 or 1908. Each comparable has an unfinished basement. Comparable #2 has a 360 square foot detached garage. The comparables sold from January 2019 to January 2020 for prices ranging from \$65,500 to \$103,000 or from \$38.08 to \$64.38 per square foot of living area, including land.

The board of review argued the appellant is relying on a December 31, 2018 appraisal for the 2020 tax year. The board of review reported the county comparables are multi-unit dwellings shown as 2/2, 3/2 or 2/1 and the subject dwelling is shown as a 2/2.

The board of review indicated its course of action is to offer to reduce the subject's total assessment to \$36,633 based on board of review comparable #1, a 2/2 multi-unit dwelling and the median of the county's three comparable sales.

Correspondence from the appellant, Edward Kristan, included the first page of an appeal form for the subject property with a notation that states "roll over decision as evidence." The appeal form did not include a signature. The appellant also presented the first page of the Property Tax Appeal Board Decision issued for the subject property under Docket Number 19-03321 for the 2019 tax year. The envelope that contained these documents depicted the return address as the appellant's own post office box mailing address and was postmarked on February 4, 2022, even though the appellant is represented by Attorney Kingsley for this appeal.³

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 a reduction in the subject's assessment is warranted based on the evidence in the record.

The appellant submitted an appraisal of the subject property with a final value conclusion of \$80,000 as of December 31, 2018, while the board of review submitted three comparable sales to support their respective positions.

The Board gives little weight in its analysis to the final opinion of value found in the appraisal report submitted by the appellant. The Board finds it problematic that the appraiser described the subject as a 2.5-story dwelling but did not report the living area square footage of the half story in his schematic diagram or his gross living area. Additionally, the Board finds the appraiser made inconsistent adjustments in condition, number of garages and required repairs, if any. Lastly, the appraiser's comparables had sale dates occurring in 2016, 2017 and 2018, which are less proximate in time to the assessment date at issue than the comparable sales presented by the board of review, and thus are less likely to reflect the subject's market value as of the January 1, 2020 assessment date. These factors undermine the credibility and reliance to be placed upon the appraisal report's conclusion of value of the subject property.

The Board finds the best evidence of market value to be the three comparable sale present by the board of review, which sold proximate in time to the January 1, 2020 assessment date. The

³ Neither party disclosed whether the subject was an owner-occupied residence. The Board finds the original appeal petition submitted by counsel and the property record card evidence submitted by the board of review disclosed the appellant's mailing address and the subject property address are different. Furthermore, the appellant's appraisal revealed the subject dwelling was tenant occupied in 2018. Therefore, based on this record the Property Tax Appeal Board finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not applicable on this record.

comparables are relatively similar to the subject in location, age and each dwelling contains multi-units, like the subject. However, the comparables have varying degrees of similarity to the subject in dwelling size, number of units and features. Nevertheless, the comparables sold from January 2019 to January 2020 for prices ranging from \$65,500 to \$103,000 or from \$38.08 to \$64.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$131,292 or \$52.10 per square foot of living area, including land, which is greater than the best comparable sales in the record in terms of overall market value but below the comparable sales on a price per square foot basis. After considering the board of review's recommendation and adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is 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

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: February 21, 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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