



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

APPELLANT: Peter & Jolanta Bacik
DOCKET NO.: 20-00758.001-R-1
PARCEL NO.: 10-22-101-019

The parties of record before the Property Tax Appeal Board are Peter & Jolanta Bacik, the appellants, 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 **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: \$33,722
IMPR.: \$183,893
TOTAL: \$217,615

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 consists of a two-story dwelling of brick exterior construction with 5,040 square feet of living area. The dwelling was constructed in 1997. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and an 842 square foot garage.¹ The property has an 11,325 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located from 0.23 of a mile to 2.28 miles from the subject property. The comparables have sites that range in size from 23,470 to 62,234 square feet of land area and are improved with two-story dwellings that range in size

¹ The Board finds the best description of the subject's basement was reported in the property record card, submitted by the board of review.

from 4,272 to 5,505 square feet of living area. The dwellings were built from 1996 to 2002. Each comparable is reported to have a basement,² central air conditioning, one fireplace and a garage ranging in size from 643 to 1,213 square feet of building area. Comparable #1 also features an inground swimming pool.³ The properties sold from April 2018 to December 2019 for prices ranging from \$600,000 to \$725,000 or from \$131.69 to \$140.85 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$209,979 which reflects a market value of \$630,000 or \$125.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,615. The subject's assessment reflects a market value of \$653,695 or \$129.70 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 located from 0.10 of a mile to 2.28 miles from the subject property. Board of review comparables #4 and #5 are the same properties as the appellants' comparables #1 and #3, respectively. The comparables have sites that range in size from 8,710 to 62,230 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and Dryvit exterior construction that range in size from 4,051 to 4,970 square feet of living area. The homes were built from 1996 to 2018. Four comparables have a basement with two having finished area. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 564 to 1,197 square feet of building area. Comparable #3 includes a partially finished attic area and comparable #4 features an inground swimming pool. The properties sold from March 2019 to September 2020 for prices ranging from \$567,750 to \$799,001 or from \$130.41 to \$171.53 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

As an initial matter, the Board finds that discrepancies and/or omissions in the appellants' grid analysis such as inground swimming pool of comparable #1 and the finished basement area reported in the subject's property record card, raise an issue of reliability with respect to the

² The appellants' grid analysis leaves the finished basement area line blank.

³ The appellants' comparable #1 is the same property as board of review comparable #4 which was reported to include an inground swimming pool in the board of review's grid analysis.

information submitted in the grid. Nevertheless, the Board shall analyze the appellants' comparables as presented.

The record contains seven comparable sales for the Board's consideration, as two comparables were common to both parties. The Board gives less weight to the appellants' comparables along with board of review comparables #3, #4 and #5 which differ from the subject in age, lack a basement, are located more than two miles from the subject and/or sold in 2018, less proximate to the January 1, 2020 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in location, site size, dwelling size and most features although the properties are slightly newer in construction than the subject. These comparables sold in September and August 2020 for prices of \$799,001 to \$639,000 or for \$171.53 and \$130.41 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$653,695 or \$129.70 per square foot of living area, including land, which is bracketed by the two best comparable sales on an overall basis and below the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds 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:

March 15, 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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