



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

APPELLANT: Amy Husted  
DOCKET NO.: 20-01159.001-R-1  
PARCEL NO.: 14-18-312-010

The parties of record before the Property Tax Appeal Board are Amy Husted, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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:** \$33,102  
**IMPR.:** \$58,690  
**TOTAL:** \$91,792

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 split-level dwelling of brick exterior construction with 1,348 square feet of above grade living area. The dwelling was constructed in 1970 and is 49 years old. Features of the home include a lower level with finished area,<sup>1</sup> a basement with finished area, central air conditioning, a fireplace and a 600 square foot two-car garage. The property has an approximately 20,070 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-06531. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the

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<sup>1</sup> The Board finds the best description of the subject's lower level and basement features was reported in the appraisal which was not refuted by the board of review.

subject property to \$90,991 based on the evidence. In its submission, the board of review reported that 2019 was the beginning of the subject's general assessment cycle.

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 \$273,000 as of January 1, 2019. The appraisal was prepared by Gregory Khorolinsky, a certified residential real estate appraiser. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$90,991 to reflect the appraised value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,294. The subject's assessment reflects a market value of \$304,278 or \$225.73 per square foot of above grade 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 comparables located within 0.20 of a mile from the subject property. Board of review comparable #2 is the same property as the appraisal comparable #1. The comparables have varying degrees of similarity to the subject in location, age, design, dwelling size and other features. The comparables sold from April 2018 to July 2020 for prices ranging from \$265,000 to \$365,000 or from \$194.83 to \$263.35 per square foot of above grade living area, land included.

In rebuttal, the appellant's attorney stated the appellant currently has an outstanding 2019 appeal before the Property Tax Appeal Board and cited Section 16-185 of the Property Tax Code, which concerns a rollover of a prior year decision. The attorney indicated that the subject property was owner occupied and had not sold in an arm's length transaction.

### **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, pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 19-06531. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$90,991. The Property Tax Appeal Board takes notice that Ela Township's general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board also finds this record shows that a 1.0088 equalization factor was issued in Ela Township for the 2020 tax year. The Board further finds Section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the subject property is an owner-occupied residence and that the 2019 and 2020 tax years are within the same general assessment period for Ela Township. The record contains no evidence showing the subject property sold in an arm's length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that the prior year's decision should be carried forward to the 2020 tax year pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the 2020 equalization factor of 1.0088. ( $\$90,991 \times 1.0088 = \$91,792$ ).

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains an appraisal and three comparable sales to support their respective arguments, where one comparable property was common to both parties. The appraisal has an estimated opinion of market value for the subject of \$273,000 or \$202.52 and the comparables sold for prices ranging from \$265,000 to \$365,000 or from \$194.83 to \$263.35 per square foot of above grade living area, including land. The subject's assessment after reduction reflects a market value of \$275,734 or \$204.55 per square foot of above grade living area, land included, which falls within the range of the board of review's comparable sales and slightly higher than the appraised value. The Board finds on this record that the appraisal and comparables demonstrate the subject property, once reduced as an owner-occupied property, is properly valued for assessment purposes.

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:

June 21, 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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