



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

APPELLANT: John Kovalcik
DOCKET NO.: 20-01214.001-R-1
PARCEL NO.: 13-35-208-023

The parties of record before the Property Tax Appeal Board are John Kovalcik, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. 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: \$32,968
IMPR.: \$53,432
TOTAL: \$86,400

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 is improved with a one-story dwelling of vinyl siding construction with 1,272 square feet of living area. The dwelling was built in 1950 but has an effective construction date of 1960. Features of the home include a full basement partially finished with a recreation room, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a 13,960 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings with wood siding exteriors that range in size from 1,380 to 1,595 square feet of living area. The homes were built in 1956 or 1962. Each comparable has a full or partial basement with one being partially finished with a recreation room, central air conditioning, one or two fireplaces,

and an attached garage ranging in size from 240 to 540 square feet of building area. Comparable #2 also has a detached garage with 576 square feet of building area. The comparables have sites ranging in size from 9,380 to 133,080 square feet of land area. The comparables located from approximately .14 to .66 of one mile from the subject property with comparable #2 described as being in an unincorporated area. The sales occurred from January 2019 to January 2020 for prices ranging from \$240,000 to \$282,500 or from \$150.47 to \$204.71 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$68,262.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,331. The subject's assessment reflects a market value of \$304,389 or \$239.30 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 four¹ comparable sales with comparable #1 being the same property as appellant's comparable #1. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,084 to 1,506 square feet of living area. The homes were built from 1950 to 1956 with comparable #3 having an effective construction date of 1963. Each comparable has a full basement with three being partially finished with recreation rooms. Each comparable also has central air conditioning, three comparables have one fireplace, and each property has an attached or detached garage ranging in size from 315 to 1,776 square feet of building area. These properties have sites ranging in size from 11,750 to 27,090 square feet of land area and are located from approximately .11 to .19 of one mile from the subject property. The comparables sold from August 2018 to August 2019 for prices ranging from \$248,000 to \$407,500 or from \$186.19 to \$270.58 per square foot of living area, including land.

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 comparable sales in this record support a reduction in the subject's assessment.

The record contains six comparable sales presented by the parties to support their respective positions with one being common to both parties. The Board gives little weight to appellant's comparable #2 as this property has a site that is significantly larger than the subject's land area, the property is described as being located in an unincorporated area, unlike the subject property, and the property has an additional detached garage that the subject property does not have. Less weight is given to board of review comparable #2 due to the property's detached garage being over four times larger than the subject's garage and the fact the home lacks a fireplace, which is unlike the subject dwelling. The Board gives less weight to board of review comparable #3 as its price is an outlier when contrasted with the remaining sales in the record, which may be due to

¹ Board of review comparable sales #4 and #5 are duplicates.

its effective age and purported excellent condition as set forth in the grid analysis, and the date of sale is not as proximate in time to the assessment date as the remaining sales. The Board gives most weight to appellant's comparable sales #1 and #3 as well as board of review comparables #1 and #4, which includes the common sale. These properties sold for prices ranging from \$248,000 to \$282,500 or from \$167.62 to \$204.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$304,389 or \$239.30 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment 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: September 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Kovalcik, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
123 W. Madison St.
Suite 1704
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085