



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

APPELLANT: Lynn Ustaski
DOCKET NO.: 20-01468.001-R-1
PARCEL NO.: 07-32-401-055

The parties of record before the Property Tax Appeal Board are Lynn Ustaski, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein, 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: \$28,199
IMPR.: \$152,496
TOTAL: \$180,695

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 dated December 29, 2020, 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 one-story dwelling of frame construction containing 2,077 square feet of living area. The dwelling was built in 2015 and is approximately five years old. Features of the home include a full basement with 1,662 square feet of finished area, central air conditioning, one fireplace and an attached three-car garage with 888 square feet of building area. The property has a 13,460 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with one-story dwellings that range in size from 1,884 to 2,416 square feet of living area that range in age from 5 to 12 years old. These comparables have similar features as the subject property and sold for prices

ranging from \$409,000 to \$652,000 or from \$172.57 to \$293.56 per square foot of living area, including land.

After the filing of this appeal, the appellant timely filed another appeal contesting the assessment of the subject property for the 2020 tax year from a decision issued by the Property Tax Appeal Board on July 20, 2021, for the prior tax in Docket No. 19-06924.001-R-1. This documentation was incorporated into the instant appeal. In the prior appeal the Property Tax Appeal Board issued a decision reducing the assessment of the subject property to \$175,449 based on an agreement of the parties. The appellant explained the subject property is an owner-occupied dwelling, the 2019 and 2020 tax years are within the same general assessment period, the property was not sold since the decision issued by the Property Tax Appeal Board, and a township equalization factor of 1.0299 was applied in the 2020 tax year. Based on this evidence, the appellant requested the subject's assessment be reduced to \$180,694 pursuant to the "rollover" provision of section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant also submitted a grid analysis of four comparable sales to further support the overvaluation argument.

The appellant provided a copy of the decision issued by the board of review disclosing a total assessment for the subject for the 2020 tax year of \$184,340.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter from the Property Tax Appeal Board dated September 30, 2021.

Conclusion of Law

The appellant initially argued the market value of the subject property was 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). Alternatively, the appellant raised a contention of law contending the assessment of the subject property should be reduced pursuant to the "rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The evidence disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 19-06924.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$175,449 based on an agreement of the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), that its decision for the 2019 tax year should be carried forward to the 2020 tax year subject only to the equalization factor applied to that year's assessments. The record disclosed the subject property is an owner-occupied dwelling, 2019 and 2020 are in the same general assessment period, a township equalization factor of 1.0299 was applied in 2020, the subject property had not sold in an arm's length transaction subsequent to the Board's decision for the 2019 tax year, and the decision of the Property Tax Appeal Board for the 2019 tax year was not reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's assessment for the prior tax year adjusted by the application of the 2020 township equalization of 1.0299.

As a final point, the Board finds the board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)).

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: October 18, 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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