



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

APPELLANT: Martha Kazak
DOCKET NO.: 20-01469.001-R-1
PARCEL NO.: 07-05-403-004

The parties of record before the Property Tax Appeal Board are Martha Kazak, 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 **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: \$51,170
IMPR.: \$123,896
TOTAL: \$175,066

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 2.5-story dwelling of wood siding exterior construction containing 4,158 square feet of living area. The dwelling was built in 1987 and is approximately 33 years old. Features of the home include a full basement with a 600 square foot recreation room, central air conditioning, two fireplaces and an attached three-car garage with 880 square feet of building area. The property has a 206,460 square foot site and is located in Wadsworth, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with 1.5-story or 2-story dwellings of frame or brick exterior construction ranging in size from 3,361 to 5,888 square feet of living area. The homes range in age from 23 to 33 years old. Each property has an unfinished full basement, central air conditioning, one or two fireplaces and a garage ranging in size from

660 to 1,125 square feet of building area. The comparables are located from approximately .32 to .70 of one mile from the subject property and have sites ranging in size from 94,290 to 248,000 square feet of land area. The comparables sold from August 2018 to September 2020 for prices ranging from \$405,000 to \$519,000 or from \$85.39 to \$141.33 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$122,163.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$175,066. The subject's assessment reflects a market value of \$525,882 or \$126.47 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 four comparable sales with comparable #2 being the same comparable as appellant's comparables #4. Additionally, board of review comparable #4 is a subsequent sale of appellant's comparable #1, selling in August 2020 for a price of \$530,000 or \$157.69 per square foot of living area, including land. Board of review comparables #1 and #3 are improved with two-story dwellings of brick or wood siding exterior construction with 3,916 and 3,224 square feet of living area and were built in 1995 and 2003, respectively. Each property has a full basement with one having finished area, central air conditioning, one or two fireplaces and an attached garage with 766 and 796 square feet of building area, respectively. Comparable #3 has an in-ground swimming pool. These two comparables have sites containing 233,750 square feet and 141,550 square feet of land area and are located approximately .36 and 3.37 miles from the subject property, respectively. The comparables sold in May 2020 and November 2019 for prices of \$560,000 and \$550,000 or for \$143.00 and \$170.60 per square foot of living area, land included, respectively.

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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparable sales provided by the parties to support their respective positions with one comparable sale being common to the parties. The Board gives less weight to appellant's comparable #2 as this property sold in August 2018, not as proximate in time to the assessment date as the remaining comparables. The Board gives little weight to appellant's comparable #3 as this property is improved with a dwelling that is approximately 42% larger than the subject home. The Board gives little weight to board of review comparable #3 as this property is located approximately 3.37 miles from the subject property, is improved with a dwelling that is approximately 22% smaller than the subject dwelling, and has an in-ground swimming pool, a feature the subject does not have. The Board finds the best comparables to be appellant's comparable #1, appellant's comparable #4/board of review comparables #2 as well as

board of review comparables #1 and #4. Appellant's comparable #1/board of review comparable #4 would require an upward adjustment for its smaller site than the subject, having one less fireplace than the subject, and the lack of finished basement area. Appellant's comparable #4/board of review comparable #2 would require an upward adjustment for the lack of finished basement area and having one less fireplace than the subject. Board of review comparable #1 has one less fireplace than the subject suggesting this comparable would require an upward adjustment. These comparables sold from September 2019 to September 2020 for prices ranging from \$405,000 to \$560,000 or from \$85.39 to \$157.69 per square foot of living area, including land. Excluding the comparable at the low end of the range on a square foot of living area basis, the three remaining comparables have a price range from \$141.33 to \$157.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$525,882 or \$126.47 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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:

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

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

APPELLANT

Martha Kazak, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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