



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

APPELLANT: Jandrija Bursac
DOCKET NO.: 20-02367.001-R-1
PARCEL NO.: 11-08-405-004

The parties of record before the Property Tax Appeal Board are Jandrija Bursac, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$40,336
IMPR.: \$68,326
TOTAL: \$108,662

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 one-story dwelling of brick and wood siding exterior construction with 1,675 square feet of living area. The dwelling was constructed in 1950 and has an effective year built of 1973. Features of the home include a basement with 400 square feet of finished area,¹ central air conditioning, a fireplace and a 736 square foot garage. The property has an approximately 34,710 square foot site and is located in Libertyville, Libertyville 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 located within 0.95 of a mile from the subject property. The comparables have sites that range in size from 21,929 to 33,440 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior

¹ The Board finds the best description of the subject property was reported in the subject's property record card, submitted by the board of review and not refuted by the appellant in rebuttal.

construction that range in size from 1,235 to 2,303 square feet of living area. The dwellings were built from 1948 to 1956. Three comparables have a basement and two comparables have no basement. Each dwelling has central air conditioning and a garage ranging in size from 440 to 1,452 square feet of building area. Four comparables each have one fireplace. The properties sold from May 2019 to May 2020 for prices ranging from \$175,000 to \$395,000 or from \$140.68 to \$184.63 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$83,629 which reflects a market value of \$250,912 or \$149.80 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 \$108,662. The subject's assessment reflects a market value of \$326,410 or \$194.87 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 located within 0.90 of a mile from the subject property. Board of review comparables #2, #3 and #4 are the same properties as the appellant's comparables #4, #2 and #1, respectively.² The comparables have sites that range in size from 19,600 to 33,540 square feet of land area and are improved with one-story dwellings of wood siding exterior construction that range in size from 1,392 to 2,303 square feet of living area. The dwellings were built from 1948 to 1975 and have effective years built ranging from 1955 to 1976. Three comparables have a crawl space foundation and one comparable has an unfinished basement. Each dwelling has central air conditioning, one fireplace and either one or two garages ranging in size from 276 to 1,452 square feet of building area. Comparable #3 has a fully finished attic. The properties sold from November 2019 to July 2020 for prices ranging from \$245,000 to \$395,000 or from \$149.48 to \$199.86 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review's comparable #1, arguing the property was 25 years newer in age when compared to the subject and therefore not a comparable property. Counsel determined the appellant's five comparables to be the best comparables in the record and concluded the subject's assessment should be reduced.

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.

² Some property characteristics of the common comparables were corrected or amended with information reported in the board of review's grid analysis for these properties.

The record contains six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3 and #5, which includes the common board of review comparable #3, as these properties differ from the subject in dwelling size, garage capacity and/or finished attic amenity.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4 and board of review comparables #1, #2 and #4, which includes two of the common properties. These three best comparables are more similar to the subject in location, age/effective age, design and dwelling size. However, each of these properties has a smaller site size and a crawl space foundation in contrast to the subject's site size and basement with finished area, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from November 2019 to July 2020 for prices ranging from \$245,000 to \$304,990 or from \$149.48 and \$199.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$326,410 or \$194.87 per square foot of living area, including land, which falls above the range of the best comparable sales in this record on an overall basis and within the range on a per square foot basis. Given the subject's larger site size and finished basement, relative to the best comparables, the Board finds a higher overall value appears to be logical. After considering appropriate 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: 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

Jandrija Bursac, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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