



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

APPELLANT: Marc A. Hooczko
DOCKET NO.: 20-02419.001-R-1
PARCEL NO.: 08-33-114-033

The parties of record before the Property Tax Appeal Board are Marc A. Hooczko, 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: \$6,312
IMPR.: \$28,335
TOTAL: \$34,647

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 appellant reports the subject property consists of a 1.5-story dwelling of wood siding exterior construction with 1,806 square feet of living area. The dwelling was constructed in 1920. Features of the home include an unfinished basement and a 672 square foot garage. The appellant reports the subject's style as "MULTI DWELLING." The property reportedly has a 9,779 square foot site and is located in North Chicago, Waukegan Township, Lake County.

The appellant contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that are located from .10 to .81 of a mile from the subject. The comparables have sites ranging in size from 7,183 to 11,740 square feet of land area that are improved with 1.5-story dwellings containing from 1,652 to 1,989 square feet of living area. The dwellings were built from 1901 to 1925. The comparables have unfinished basements and garages ranging in size from 400 to 744 square feet of building area.

The comparables sold from March 2019 to October 2020 for prices ranging from \$20,000 to \$92,000 or from \$10.06 to \$52.10 per square foot of living area, including land.

The appellant's submission disclosed the subject has a total assessment of \$34,647. The subject's assessment reflects a market value of \$104,076 or \$57.63 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.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument 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)).

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 a total of four comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, due to their older dwelling or their sale price being an outlier, when compared to the other comparable sale prices in the record. The Board finds the appellant's remaining comparables have varying degrees of similarity to the subject. However, each lacks a "MULTI DWELLING" and each has a smaller garage, when compared to the subject. Nevertheless, the best comparables sold in August and October 2020 for prices of \$77,500 and \$92,000 or \$46.91 and \$52.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$104,076 or \$57.63 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their lack of a "MULTI DWELLING" and smaller garage, the Board finds the subject's higher estimated market value as reflected by its assessment is supported. Based on this evidence 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:

November 22, 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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APPELLANT

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COUNTY

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