



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

APPELLANT: Joe Lukose
DOCKET NO.: 20-02841.001-R-1
PARCEL NO.: 14-15-304-013

The parties of record before the Property Tax Appeal Board are Joe Lukose, the appellant, by attorney Joan Vasquez of Property Tax Appeals, LLC in Palatine, 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: \$42,951
IMPR.: \$167,322
TOTAL: \$210,273

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 13,620 square foot site improved with a two-story dwelling of wood siding exterior construction containing 3,244 square feet of living area. The dwelling was constructed in 2012. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 732 square feet of building area. The property is located in Hawthorn Woods, Ela 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 two-story dwellings of wood siding or brick exterior construction that range in size from 3,042 to 3,920 square feet of living area. The homes were built from 1998 to 2013. Each comparable has a basement with

one having finished area¹, central air conditioning, one fireplace and a garage ranging in size from 462 to 829 square feet of building area. The comparables have sites ranging in size from 12,060 to 14,140 square feet of land area and are located from approximately .06 to .68 of one mile from the subject property. The comparables sold from September 2018 to August 2020 for prices ranging from \$482,000 to \$612,400 or from \$136.84 to \$194.91 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$188,481.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,273. The subject's assessment reflects a market value of \$631,640 or \$194.71 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 #1 being the same property as appellant's comparable #1.² The comparables are improved with two-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 3,142 to 3,972 square feet of building area. The homes were built from 2012 to 2017. Each comparable has a full basement with two being "walk-out," central air conditioning, and an attached garage ranging in size from 770 to 865 square feet of building area. Three comparables each have one fireplace. These properties have sites ranging in size from 13,080 to 30,020 square feet of land area and are located from approximately .06 to .59 of one mile from the subject property. The board of review reported the comparables sold from February 2019 to December 2020 for prices ranging from \$612,500 to \$879,900 or from \$194.94 to \$221.53 per square foot of living area, including land. The board of review contends the comparables it submitted support the current assessment.

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 parties submitted seven comparables to support their respective positions with one comparable being common to the parties. The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #1, #3 and #4, which includes the common comparable. These comparables are most similar to the subject dwelling in size and age containing from 3,142 to 3,317 square feet of living area and being built from 2012 to 2017. The best comparables sold from February 2019 to December 2020 for prices ranging

¹ The appellant submitted copies of the Multiple Listing Service (MLS) listings for each comparable disclosing comparable #1 has finished basement area.

² The appellant reported comparable #1 sold for \$612,400, which was supported by the MLS listing sheet. The board of review reported the same comparable sold for \$612,500. The Board finds the best documentation regarding the purchase price of the common sale was submitted by the appellant.

from \$612,400 to \$650,000 or from \$194.01 to \$195.96 per square of living area, including land. The subject's assessment reflects a market value of \$631,640 or \$194.71 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight is given appellant's comparable #2 due to differences from the subject property in age and dwelling size. Less weight is given appellant's comparable #3 due to differences from the subject dwelling in size. Less weight is given appellant's comparable #4 due to differences from the subject property in age and the fact the comparable sole in 2018, not as proximate in time to the assessment date as the best sales in this record. Less weight is given board of review comparable #2 due to differences from the subject property in land area and dwelling size. 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:

December 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

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