



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

APPELLANT: Jaroslav & Olga Zaplitny
DOCKET NO.: 20-02866.001-R-1
PARCEL NO.: 07-33-302-012

The parties of record before the Property Tax Appeal Board are Jaroslav and Olga Zaplitny, the appellants, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago, 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: \$31,019
IMPR.: \$147,914
TOTAL: \$178,933

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of wood siding exterior construction containing 2,502 square feet of living area. The dwelling was built in 1998 and is approximately 22 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace and an attached garage with 552 square feet of building area. The property has a 14,810 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with one-story dwellings of wood siding or brick exterior construction that range in size from 2,370 to 3,355 square feet of living area. The homes range in age from 12 to 28 years old. Each comparable has a basement with finished area with two being walk-out basements, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 528 to 690 square feet of building area.

The comparables have sites ranging in size from 10,250 to 20,040 square feet of land area and are located from .07 to .43 of one mile from the subject property. These properties sold from May 2018 to March 2020 for prices ranging from \$409,000 to \$630,000 or from \$158.35 to \$187.78 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to \$146,221.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,933. The subject's assessment reflects a market value of \$537,498 or \$214.83 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 improved with one-story dwellings of wood siding exterior construction that range in size from 2,169 to 2,343 square feet of living area. The homes were built from 2001 to 2012. Each property has a basement with finished area with one comparable being a walk-out basement. Each property also has central air conditioning, one or two fireplaces, and an attached garage ranging in size from 506 to 598 square feet of building area. The comparables have sites ranging in size from 10,010 to 16,210 square feet of land area and are located from approximately .50 to .57 of one mile from the subject property. The comparables sold from May 2019 to November 2020 for prices ranging from \$500,000 to \$652,000 or from \$230.52 to \$293.56 per square foot of living area, including land.

Conclusion of Law

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

The parties submitted information on eight comparable sales to support their respective positions. The Board gives little weight to appellants' comparables #1 and #4 as these properties sold in 2018, not as proximate in time to the assessment date as the best comparables in this record. The Board also gives less weight to appellants' comparables #3 and #4 due to differences from the subject dwelling in size. The Board gives most weight to appellant's comparable #2 and the comparables submitted by the board of review. These comparables have dwellings that were built from 2001 to 2012 and range in size from 2,169 to 2,370 square feet of living area. These five comparables 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. The subject's assessment reflects a market value of \$537,498 or \$214.83 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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

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

APPELLANT

Jaroslav & Olga Zaplitny, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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