



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

APPELLANT: John Zuska
DOCKET NO.: 20-03345.001-R-1
PARCEL NO.: 14-24-401-011

The parties of record before the Property Tax Appeal Board are John Zuska, the appellant, by attorney Timothy C. Jacobs of Kovitz Shifrin Nesbit 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: \$56,032
IMPR.: \$129,461
TOTAL: \$185,493

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 two-story dwelling of wood siding exterior construction containing 2,874 square feet of living area. The dwelling was built in 1996. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 784 square feet of building area. The property has a 63,720 square foot site and is located in Long Grove, 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 brick or frame exterior construction that were built from 1878 to 1994 and contain from 2,421 to 3,428 square feet of living area. Each property has an unfinished basement, central air conditioning, one or two fireplaces and garage ranging in size from 675 to 1,200 square feet of building area. These properties have sites ranging in size from 61,819 to 220,257 square feet of

land area and are located from approximately 1.03 to 1.88 miles from the subject property. The sales occurred from March 2019 to October 2020 for prices ranging from \$380,000 to \$615,000 or from \$156.96 to \$179.40 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$161,902.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,493. The subject's assessment reflects a market value of \$557,203 or \$193.88 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 comparables #1 and #3 being the same comparables as appellant's comparables #2 and #3, respectively. The four comparable sales are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction that were built from 1982 to 1995 and contain from 3,051 to 3,428 square feet of living area. Each property has an unfinished basement, central air conditioning, one or two fireplaces and garage ranging in size from 630 to 740 square feet of building area. These properties have sites ranging in size from approximately 61,820 to 220,260 square feet of land area and are located from approximately 1.03 to 1.79 miles from the subject property. The sales occurred from March 2019 to December 2020 for prices ranging from \$520,000 to \$615,000 or from \$169.77 to \$195.20 per square foot of living area, including land.

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 Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 as well as the comparables submitted by the board of review, which includes two common sales. These comparables are improved with homes slightly larger than the subject dwelling but relatively similar to the subject in age and features. The Board finds appellant's comparable #2/board of review comparable #1 and board of review comparable #4 have larger sites than the subject property which may suggest these sales would require downward adjustments to make them more equivalent to the subject. The comparables sold for prices ranging from \$520,000 to \$615,000 or from \$169.77 to \$195.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$557,203 or \$193.88 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported after considering differences in dwelling size and land area. Less weight is given appellant's comparables #1 and #4 due to differences from the subject dwelling in age. 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

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: January 17, 2023



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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