



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

APPELLANT: Mervyn Kopinsky
DOCKET NO.: 20-03622.001-R-1
PARCEL NO.: 15-33-219-010

The parties of record before the Property Tax Appeal Board are Mervyn Kopinsky, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$41,638
IMPR.: \$149,862
TOTAL: \$191,500

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 13,110 square foot site improved with a two-story dwelling of wood siding exterior construction built in 1990 containing 3,198 square feet of living area. Features of the home include a full basement with a 1,325 square foot recreation room, central air conditioning, one fireplace and an attached garage with 441 square feet of building area. The property is located in Buffalo Grove, Vernon 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 improved with two-story dwellings of frame construction that were built from 1990 to 1992 and range in size from 2,654 to 3,182 square feet of living area. Each comparable has a basement with four having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 400 to 462 square feet of building area. These properties are located within .15 of one mile from the subject

property with sites ranging in size from 9,918 to 12,905 square feet of land area. These properties sold from August 2019 to July 2020 for prices ranging from \$465,000 to \$563,000 or from \$148.09 to \$181.37 per square foot of living area, including land.¹ The appellant requested the subject's total assessment be reduced to \$187,597.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,500. The subject's assessment reflects a market value of \$575,248 or \$179.88 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 three comparable sales with board of review comparable #1 being the same property as appellant's comparable #3, however, the board of review report a different sale date of July 13, 2020, and a different price of \$575,000 or \$180.70 per square foot of living area, including land, than the appellant. Board of review comparables #2 and #3 are improved with two-story dwellings of wood siding and brick or wood siding exterior construction that have 3,438 and 2,820 square feet of living area, respectively. The homes were built in 1990. Each property has a basement with one having finished area, central air conditioning, one or two fireplaces and an attached garage with either 441 or 667 square feet of building area. These two properties are located within approximately .10 of one mile from the subject with sites of 12,410 and 9,920 square feet of land area, respectively. The sales occurred in July 2019 for prices of \$575,000 and \$530,000 or \$167.25 and \$187.94 per square foot of living area, including land, respectively.

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 #1, #2, #3 and #5 as well as the board of review comparables, which includes the common property. These comparables are relatively similar to the subject in size and features with the exception appellant's comparable #1 and board of review comparable #3 have unfinished basements whereas the subject has finished basement area suggesting each of these comparables would require an upward adjustment to make them more equivalent to the subject property. The best comparables sold for prices ranging from \$465,000 to \$575,000 or from \$148.09 to \$187.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$575,248 or \$179.88 per square foot of living area, including land, which is slightly above the overall price range but within the range on a square foot of living area basis. Less weight is

¹ The appellant reported that comparable #3 had previously sold in April 2016 for a price of \$587,500. The Board finds this sale is dated in relation to the assessment date at issue and is less likely to be indicative of fair cash value than the subsequent sale of the property and the remaining comparable sales in this record.

given appellant's comparable sale #4 due to differences from the subject dwelling in 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

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

APPELLANT

Mervyn Kopinsky, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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