



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

APPELLANT: Jeffrey Udichas
DOCKET NO.: 20-04150.001-R-1
PARCEL NO.: 06-21-408-009

The parties of record before the Property Tax Appeal Board are Jeffrey Udichas, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$7,870
IMPR.: \$50,662
TOTAL: \$58,532

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 tri-level dwelling of vinyl siding exterior construction with 1,176 square feet of above grade living area. The dwelling was constructed in 1993. Features of the home include a lower level with finished area, central air conditioning and a 480 square foot garage. The property has an approximately 7,840 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales in the subject's assessment neighborhood code and located from 0.48 of a mile to 1.13 miles from the subject property. The comparables have sites that range in size from 5,200 to 18,300 square feet of land area and are

improved with tri-level dwellings¹ of frame exterior construction ranging in size from 912 to 1,632 square feet of above grade living area. The dwellings range in age from 27 to 47 years old. Each comparable has a lower level with finished area and five dwellings have central air conditioning. Three homes each have a garage with either 528 or 576 square feet of building area. The properties sold from February 2018 to July 2019 for prices ranging from \$105,000 to \$195,900 or from \$104.17 to \$147.29 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$46,662 which reflects a market value of \$140,000 or \$119.05 per square foot of above grade living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,532. The subject's assessment reflects a market value of \$176,036 or \$149.69 per square foot of above grade 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 located within 0.98 of a mile from the subject property. The comparables have sites that range in size from 5,260 to 12,500 square feet of land area and are improved with tri-level dwellings of wood or vinyl siding exterior construction ranging in size from 912 to 1,176 square feet of above grade living area. The homes were built from 1964 to 1991. Each comparable has a lower level with finished area, central air conditioning and a garage ranging in size from 400 to 576 square feet of building area. Two dwellings each have one fireplace. The properties sold from March 2019 to September 2020 for prices ranging from \$170,000 to \$195,000 or from \$157.31 to \$190.79 per square foot of above grade living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 ten comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 through #5 along with board of review comparables #2, #3 and #4 which are substantially older in age when compared to the subject and/or sold in 2018, less proximate to the January 1, 2020 assessment date than other properties in the record.

¹ The appellant's grid analysis reports the subject and comparables to have "3" stories. The subject's neighborhood is described in the subject's property record card as "Splits & Tris" and the subject as a tri-level dwelling. Therefore, the Board concludes the appellant's designation of "3" stories refer to its tri-level construction.

The Board finds the best evidence of market value to be appellant comparable #6 and board of review comparable #1 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and some other features. These comparables sold in July 2019 and September 2020 for prices of \$153,000 and \$185,000 or for \$145.99 and \$157.31 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$176,036 or \$149.69 per square foot of above grade living area, including land, which is bracketed by the two best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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: October 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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