



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

APPELLANT: Joseph Polich  
DOCKET NO.: 20-04717.001-R-1  
PARCEL NO.: 14-30-210-003

The parties of record before the Property Tax Appeal Board are Joseph Polich, 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 **A Reduction** 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:** \$23,445  
**IMPR.:** \$101,393  
**TOTAL:** \$124,838

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 2-story dwelling of wood siding exterior construction with 2,252 square feet of living area.<sup>1</sup> The dwelling was constructed in 1988. Features of the home include a basement, central air conditioning, a fireplace, and a 400 square foot garage. The property has a 10,075 square foot site<sup>2</sup> and is located in Lake Zurich, Ela Township, Lake County.

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review, which contains a sketch with measurements and was not refuted by the appellant in written rebuttal.

<sup>2</sup> The parties differ regarding the subject's lot size. The Board finds the best evidence of lot size is found in the subject's property record card which was not refuted by the appellant in written rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales presented in two grid analyses. The comparables are located within 0.34 of a mile from the subject. The parcels range in size from 10,006 to 10,411 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 2,020 to 2,551 square feet of living area. The dwellings were built in 1989. Each home has a basement, central air conditioning, a fireplace, and a 400 or 430 square foot garage. The comparables sold from April 2019 to February 2020 for prices ranging from \$337,000 to \$421,000 or from \$139.16 to \$178.31<sup>3</sup> per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,731. The subject's assessment reflects a market value of \$416,735 or \$185.05 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 five comparable sales where comparable #1 is the same property as the appellant's comparable #4. The comparables are located within 0.38 of a mile from the subject. The parcels range in size from 10,170 to 14,560 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 1,990 to 2,364 square feet of living area. The dwellings were built in 1988 or 1989. Each home has a basement, central air conditioning, a fireplace, and a 400 or 512 square foot garage. The comparables sold from September 2019 to November 2020 for prices ranging from \$390,000 to \$421,000 or from \$172.17 to \$204.77 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and the board of review's comparables #2, #4, and #5, which are less similar to the subject in dwelling size than other comparables in this record.

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<sup>3</sup> The Board notes that the parties differ regarding the dwelling size of comparable #4, which is common to both parties. The appellant disclosed this property has 2,361 square feet of living area whereas the board of review disclosed this property has 2,351 square feet of living area. The Board finds this difference of 10 square feet is not material.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, the appellant's comparable #4/board of review's comparable #1, and the board of review's comparable #3, which are similar to the subject in dwelling size, age, location, lot size, and most features. These most similar comparables sold from April 2019 to August 2020 for prices ranging from \$337,000 to \$421,000 or from \$153.18 to \$178.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$416,735 or \$185.05 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and above the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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COUNTY

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Lake County Courthouse  
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