



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

APPELLANT: David Mysel
DOCKET NO.: 20-04852.001-R-1
PARCEL NO.: 16-32-209-022

The parties of record before the Property Tax Appeal Board are David Mysel, 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: \$36,541
IMPR.: \$132,865
TOTAL: \$169,406

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 two-story dwelling of brick and wood siding exterior construction with 2,561 square feet of living area.¹ The dwelling was constructed in 1961 and is approximately 59 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a garage containing 528 square feet of building area. The property has a 7,750 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$475,000 as of April 14, 2020. The appraisal was prepared by Thomas Koikas, a Certified Residential

¹ The parties differ as to the subject's dwelling size. The Board finds the more detailed property sketch, with corresponding calculations, contained in the appraisal to be the best evidence of dwelling size in the record.

Real Estate Appraiser. The purpose of the appraisal was to develop an opinion of market value for a refinance transaction.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using four comparable sales located within .80 of a mile of the subject. The comparables are improved with dwellings that range in size from 2,128 to 3,017 square feet of living area. The dwellings are 60 to 68 years old. Each dwelling has central air conditioning, a fireplace, and a two-car garage. Two comparables each have a basement with finished area. The sales occurred from May 2019 to April 2020 for prices ranging from \$437,000 to \$497,000 or from \$144.85 to \$229.67 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for location, site size, dwelling size, condition, and other features to arrive at adjusted prices ranging from \$460,500 to \$485,800. Based on this data, the appraiser arrived at a market value of \$475,000 or \$185.47 per square foot of living area, including land, as of April 14, 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,406. The subject's assessment reflects a market value of \$508,880 or \$198.70 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 located within .41 of a mile of the subject, two of which are within the same assessment neighborhood as the subject. Comparables #2 and #3 are the same properties as appraisal comparables #4 and #1, respectively. The comparables are improved with two-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 2,128 to 2,774 square feet of living area. The dwellings were constructed from 1952 to 1959 with three comparables having effective ages ranging from 1967 to 1985. Each dwelling has central air conditioning and a garage ranging in size from 312 to 550 square feet of building area. Three comparables each have a fireplace and four comparables each have a basement with one having finished area. The comparables sold from January 2019 to April 2020 for prices ranging from \$445,000 to \$600,000 or from \$208.53 to \$230.07 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and the board of review submitted five comparable sales, two of which are contained in the appraisal, to support their respective positions before the Property Tax Appeal Board. The Board finds that the comparable sales utilized in the appraisal

differed from the subject in dwelling size, design, location, and/or foundation. The record also reveals other sales that were more similar and proximate in location which were not utilized by appraiser Koikas without any further explanation. For these reasons, the Board gives less weight to the appraiser's opinion of value and will instead examine the raw sales data submitted by both parties.

The Board gives less weight to the appraisal comparables, which include the common comparables, due to differences in dwelling size, design, location on a busy road, and/or foundation when compared to the subject. The Board also gives reduced weight to board of review comparable #4 due to its newer effective age in relation to the subject.

The Board finds the best evidence of market value to be the board of review comparable sales #1 and #5, which are similar to the subject in age, dwelling size, location, and most features. These board of review comparable sales sold for prices of \$560,000 and \$600,000 or for \$216.29 and \$230.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$508,880 or \$198.70 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on this evidence the Board finds 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:

April 18, 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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