



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

APPELLANT: Brian Katona
DOCKET NO.: 20-04990.001-R-1
PARCEL NO.: 06-27-308-008

The parties of record before the Property Tax Appeal Board are Brian Katona, 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: \$10,088
IMPR.: \$73,886
TOTAL: \$83,974

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 vinyl siding exterior construction with 2,120 square feet of living area. The dwelling was built in 1993. Features of the home include a finished basement¹, central air conditioning, and a 400 square foot attached garage. The property has an approximately 7,200 square foot site and is located in Hainesville, 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 with the same assessment neighborhood code as the subject property and located within 0.68 of a mile from the subject. The comparables

¹ The Board finds the best description of the subject's basement was found in the property record card presented by the board of review, which indicated the subject has 754 square feet of finished area and was not refuted by the appellant.

have sites with either 7,200 or 7,327 square feet of land area. The comparables are improved with 2-story dwellings ranging in size from 1,713 to 2,408 square feet of living area. The dwellings were built from 1993 to 1998. Each comparable has a basement with two reported to have finished area², central air conditioning, and a 400 to 500 square foot attached garage. Five comparables each have one fireplace. The properties sold from January 2019 to April 2020 for prices ranging from \$136,500 to \$280,000 or from \$71.77 to \$121.48 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,974, which would reflect a market value of \$252,250 or \$118.99 per square foot of living area, including land, 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 the subject's assessment, the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject property and located within 0.70 of a mile from the subject. Board of review comparable #2 is the same property as the appellant's comparable #5. The comparables have sites that range from 7,200 to 9,370 square feet of land area. The comparables are improved with 2-story dwellings of vinyl siding exterior construction with either 2,120 or 2,305 square feet of living area. The dwellings were built in either 1994 or 1996. Each comparable has a finished basement, central air conditioning, and either a 400 or 500 square foot attached garage. Three comparables each have one fireplace. The properties sold from February 2019 to March 2020 for prices ranging from \$246,000 to \$280,000 or from \$116.04 to \$121.48 per square foot of living area, land included. 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 record contains ten comparable sales for the Board's consideration, including the parties' one common comparable and the second sale for the appellant's comparable #6. The Board gives less weight to the appellant's comparables #1, #2, #3 and #4 which differ from the subject in dwelling size and/or were not reported to have basement finish, a feature of the subject. The Board also gives less weight to the appellant's comparable #6 sale date which occurred in January 2019 for a sale price \$136,500 or \$71.7 per square foot of living area, as this sale price is significantly lower than the other comparable sales in the record and appears to be an outlier.

² The appellant provided an MLS listing for comparable #6 which disclosed it was rehabbed in 2019 and has finished basement area. The listing also provided a second sale for this comparable which occurred in March 2019 for \$232,400 or \$122.19 per square foot of living area and not was not included in the appellant's grid analysis. The board of review also reported that comparable #5, the common comparable, has finished basement area, which was not refuted by the appellant.

The Board finds the evidence of market value to be the parties' remaining comparable sales, which includes the second reported sale for the appellant's comparable #6. These seven sales are more proximate to the subject's assessment date and are overall more similar to the subject in location, design, age, dwelling size, and most features. These properties sold from June 2019 to March 2020 for prices ranging from \$210,000 to \$280,000 or from \$99.06 to \$122.19 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$252,250 or \$118.99 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Based on the record and after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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: March 21, 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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