



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

APPELLANT: Linda Dvorscak
DOCKET NO.: 20-05011.001-R-1
PARCEL NO.: 06-21-402-045

The parties of record before the Property Tax Appeal Board are Linda Dvorscak, 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: \$11,933
IMPR.: \$87,210
TOTAL: \$99,143

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 1-story dwelling of vinyl siding exterior construction with 2,240 square feet of living area. The dwelling was built in 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 720 square foot garage. The property has an approximately 24,189 square foot site and is located in 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 five comparable sales located from 0.03 of a mile to 1.85 miles from the subject property. The comparables have sites that range in size from 5,767 to 16,836 square feet of land area. The comparables are improved with 1-story dwellings ranging in size from 1,809 to 1,976 square feet of living area. The dwellings were built from 1986 to 1998. Each comparable is reported to have an unfinished basement, central air conditioning, and

a 462 to 550 square foot garage. Four comparables each have one fireplace. The properties sold from January 2018 to August 2019 for prices ranging from \$160,000 to \$240,000 or from \$84.93 to \$121.46 per square foot of living area, land included. The appellant provided supplemental notes to the appeal and an MLS listing sheet which disclosed that comparable #1 was rehabbed in 2004. 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 \$99,143. The subject's assessment reflects a market value of \$297,816 or \$132.95 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 from 0.16 of a mile to 1.87 miles from the subject. The comparables have sites that range in size from 6,130 to 13,940 square feet of land area. The comparables are improved with 1-story dwellings of wood siding or vinyl siding exterior construction ranging in size from 1,587 to 1,963 square feet of living area. The dwellings were built from 1991 to 2001. Each comparable has a basement with three having finished area, central air conditioning, and a 420 to 550 square foot garage. Three comparables each have one fireplace. The properties sold from July 2019 to August 2020 for prices ranging from \$215,000 to \$245,000 or from \$109.53 to \$140.20 square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables each have significant differences from the subject in location, age, dwelling size, and/or other amenities. However, the board gives reduced weight to appellant comparables #1, #3, and #5 which have sale dates that occurred greater than 17 months prior to the subject's lien date and thus are less proximate in time to the subject's January 1, 2020 assessment date than the other comparable sales in the record. Nevertheless, the seven remaining properties sold from February 2019 to August 2020 for prices ranging from \$89.00 to \$140.20 square foot of living area, land included. The subject's assessment reflects an estimated market value of \$132.95 per square foot of living area, land included, which falls within the range established by the seven remaining comparable sales in the record on a per square foot basis. Based on this evidence, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment as reflected by its estimated market value is 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:

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

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

APPELLANT

Linda Dvorscak, 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