



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

APPELLANT: Adrianna Baryla
DOCKET NO.: 21-01507.001-R-1
PARCEL NO.: 12-19-203-004

The parties of record before the Property Tax Appeal Board are Adrianna Baryla, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$29,379
IMPR.: \$112,224
TOTAL: \$141,603

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 2021 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 split-level style dwelling of wood siding and brick exterior construction that was built in 1975 with an effective age of 1984. The dwelling contains 2,162 square feet of living area. Features include a finished lower level, two fireplaces and a 576 square foot garage. The subject property has a 17,500 square foot site and is located in Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .39 of a mile from the subject. The comparables have sites ranging in size from 15,710 to 25,750 square feet of land area and are improved with split-level dwellings of wood siding or wood siding and stone exterior construction that were built from 1963 to 2019. The dwellings range in size from 1,580 to 2,159 square feet of living area. The comparables each have a finished lower level and a garage ranging in size from 560 to 827 square feet of building area. Two comparables have

central air conditioning and one comparable has a fireplace. The comparables sold from August 2019 to April 2021 for prices ranging from \$309,000 to \$577,000 or from \$182.84 to \$267.25 per square foot of living area, including land.

The appellant also indicated the subject is an owner-occupied dwelling.

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 \$160,089. The subject's assessment reflects a market value of \$481,471 or \$222.70 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. The board of review also reported that 2019 was the first year of the General Assessment Cycle for the subject property and an equalization factor of .9945 for tax year 2021 was applied to non-farm properties in Shields Township.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .95 of a mile from the subject. The comparables have sites ranging in size from 8,460 to 43,500 square feet of land area and are improved with split-level dwellings of brick, wood siding, or wood siding and brick exterior construction that were built from 1961 to 1977. Comparable #1 has an effective year built of 1981. The dwellings range in size from 1,196 to 2,688 square feet of living area. The comparables each have a finished lower level. Three comparables each have central air conditioning and a fireplace. Each comparable has a garage ranging in size from 462 to 980 square feet of building area. The comparables sold in September 2020 or November 2021 for prices ranging from \$355,000 to \$570,000 or from \$193.36 to \$298.41 per square foot of living area, including land.

The Property Tax Appeal Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board under Docket Number 20-00241.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$142,386 based on the evidence submitted by the parties.

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).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 20-00241.001-R-1 in which a decision was issued based on evidence submitted by the parties reducing the subject's assessment to \$142,386. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor .9945 was applied in Shields Township for the 2021 tax year. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2020 decision results in an assessment of \$141,603. ($\$142,386 \times .9945 = \$141,603$) which is less than the subject's final 2021 assessment of \$160,089 as established by the board of review. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus application of the equalization factor of .9945. The Board further finds the comparable sales in this record demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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:

August 22, 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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