



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

APPELLANT: Radmilo Milosavljevic
DOCKET NO.: 21-01635.001-R-1
PARCEL NO.: 07-04-202-005

The parties of record before the Property Tax Appeal Board are Radmilo Milosavljevic, 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 **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: \$15,610
IMPR.: \$116,642
TOTAL: \$132,252

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 ranch style dwelling of wood siding exterior construction with 2,956 square feet of living area. The dwelling was constructed in 1987 and has an effective age of 1992. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a garage with 850 square feet of building area. The property has an approximately 41,150 square foot site and is located in Wadsworth, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .27 of a mile from the subject property. The comparables are improved with either 2-story or ranch style dwellings of wood siding exterior construction ranging in size from 2,556 to 2,809 square feet of living area. The dwellings were built from 1987 to 1995. Each comparable has an unfinished basement and a garage ranging in size from 650 to 1,132 square feet of building area. Two comparables each have central air conditioning and a fireplace. The comparables have improvement

assessment ranging from \$89,822 to \$104,245 or from \$32.29 to \$39.65 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$100,504 or \$34.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,252. The subject property has an improvement assessment of \$116,642 or \$39.46 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .27 of a mile from the subject property. Comparables #1 and #2 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables are improved with ranch style dwellings of wood siding exterior construction ranging in size from 2,556 to 2,782 square feet of living area. The dwellings were built from 1987 to 1993. Each comparable has a basement, one with finished area and a garage ranging in size from 621 to 672 square feet of building area. Two comparables each have central air conditioning and a fireplace. The comparables have improvement assessments ranging from \$89,822 to \$120,285 or from \$32.29 to \$46.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 four suggested comparables for the Board's consideration, with two comparables being common to both parties. The Board has given less weight to appellant's comparable #1, due to its differences in design style when compared to the subject. The Board gave reduced weight to board of review comparable #3 due to its feature of basement finished area, an amenity the subject lacks.

The Board finds the best evidence of assessment to be the common comparables which are relatively similar to the subject in location, dwelling size, age and some features. These most similar comparables have improvement assessments of \$89,822 and \$101,337 or \$32.29 and \$39.65 per square foot of living area. The subject property has an improvement assessment of \$116,642 or \$39.46 per square foot of living area, which is bracketed by the two best comparables on a per square foot basis but is greater than the two best comparables on an overall improvement assessment value. The subject's higher overall improvement assessment appears to be justified given its larger dwelling size, extra fireplace and larger garage. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment 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: January 16, 2024



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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