



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

APPELLANT: Kenneth Kosky
DOCKET NO.: 21-02269.001-R-1
PARCEL NO.: 16-36-301-016

The parties of record before the Property Tax Appeal Board are Kenneth Kosky, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$87,593
IMPR.: \$131,177
TOTAL: \$218,770

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 one-story dwelling of brick exterior construction with 2,585 square feet of living area. The dwelling was constructed in 1963 and has a reported effective age of 1981. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 462 square foot garage. The property has a 19,940 square foot site and is located in Highland Park, Moraine 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 that are located within .43 of a mile from the subject property, three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 11,710 to 14,400 square feet of land area. The comparables are improved with one-story or one and one-half story dwellings of brick, brick and wood siding or stucco and wood siding exterior construction ranging in size from

1,751 to 3,192 square feet of living area. The dwellings were built from 1925 to 2020 with comparables #2 and #3 having reported effective ages of 1992 and 1979, respectively. The appellant reported that each comparable has a basement, four of which have finished area. Four comparables have central air conditioning, three comparables each have a fireplace and each comparable has a garage ranging in size from 247 to 631 square feet of building area. The comparables sold from May 2018 to May 2021 for prices ranging from \$370,000 to \$570,000 or from \$169.96 to \$237.70 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$182,060, which would reflect a market value of \$546,235 or \$211.31 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellant's grid analysis also disclosed the subject property was purchased in August 2019 for a price of \$710,000 or \$274.66 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,770. The subject's assessment reflects a market value of \$657,955 or \$254.53 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.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located from .11 of a mile to 1.37 miles from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 12,260 to 27,900 square feet of land area. The comparables are improved with one-story dwellings of brick, wood siding, brick and wood siding or stone and stucco exterior construction ranging in size from 2,320 to 2,993 square feet of living area. The dwellings were built from 1921 to 2006 with comparables #1, #3 and #5 having reported effective ages of 1981, 1973 and 1962, respectively. The board of review reported that each comparable has a basement, four of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 456 to 718 square feet of building area. The comparables sold from July 2020 to August 2021 for prices ranging from \$610,000 to \$972,000 or from \$262.93 to \$333.68 per square foot of living area, including land.

The board of review also submitted a copy of the Multiple Listing Service (MLS) data sheet associated with the August 2019 sale of the subject property. The listing disclosed the subject had been advertised on the market for 10 days prior to the sale for a price of \$710,000 or \$274.66 per square foot of living area, including land. The listing also revealed the subject was rehabbed in 2017 with impressive updating retaining the architectural integrity of this special and sophisticated home.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a copy of the board of review's grid analysis noting differences between the board of review comparables and the subject.

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 suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #5 due to their sale dates occurring in 2018 which occurred less proximate in time to the assessment date at issue than the remaining comparable sales in the record and these sales also occurred prior to the subject's 2019 sale. The Board has also given less weight to the appellant's comparables #4 and #5, as well as board of review comparables #2, #3 and #5 due to differences from the subject in age and/or location. Furthermore, the appellant's comparables #4 and #5 differ from the subject in dwelling size and/or age.

The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparables #1 and #4 which sold proximate in time to the assessment date at issue, are located relatively close to the subject and are overall more similar to the subject in dwelling size, design, age and some features. The comparables sold from May to August 2021 for prices ranging from \$555,500 to \$841,000 or from \$228.97 to \$309.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$657,955 or \$254.53 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record and is considerably less than the subject's August 2019 purchase price of \$710,000 or \$274.66 per square foot of living area, including land. 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 estimated market value as reflected by its 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: July 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

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