



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

APPELLANT: Daniel Balys  
DOCKET NO.: 21-02305.001-R-1  
PARCEL NO.: 07-08-401-003

The parties of record before the Property Tax Appeal Board are Daniel Balys, 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:** \$31,219  
**IMPR.:** \$214,182  
**TOTAL:** \$245,401

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 2-story dwelling of brick exterior construction with 4,176 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with a 1,750 square foot recreation room, central air conditioning, three fireplaces, an attached garage containing 912 square feet of building area, a 3,456-square foot horse stable and a 10,944-square foot “arena”.<sup>1</sup> The property has a 256,810 square foot (or a 5.9-acre) site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on five comparable sales located within .89 of a mile from the subject. The comparables have sites ranging in size from 7,310 to 37,410

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<sup>1</sup> The descriptive information with regard to the stable and the arena was drawn from the evidence submitted by the board of review and not refuted by the appellant.

square feet of land area that are improved with 2-story dwellings of wood siding exteriors ranging in size from 3,018 to 3,556 square feet of living area. The dwellings were built from 1990 to 2004. Each comparable features a basement, three being partially finished. Each comparable also has central air conditioning, one or two fireplaces, and a garage ranging in size from 504 to 726 square feet of building area. The comparables sold from September 2019 to December 2020 for prices ranging from \$333,000 to \$490,000 or from \$101.09 to \$142.48 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$245,401. The subject's assessment reflects a market value of \$738,048 or \$176.74 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 a grid analysis with information on six comparable sales located within 1.66 miles from the subject property. The comparables have parcels ranging in size from 20,040 to 233,750 square feet of land area. The sites are improved with 1.5-story and 2-story dwellings of wood siding or brick exteriors ranging in size from 3,799 to 4,128 square feet of living area. The dwellings were built from 1987 to 2005. Each comparable features a basement with a recreation room, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 682 to 900 square feet of building area. Comparable #1 also features a swimming pool and a hot tub. The comparables sold from April 2020 to January 2021 for prices ranging from \$550,000 to \$639,900 or from \$133.24 to \$168.44 per square foot of living area, including land. The board of review also submitted the property record card for the subject property depicting that the 3,456-square foot horse stable and a 10,944-square foot arena were built in 2017 and calculated the total "adjusted" (accounting for depreciation) replacement cost new for the two structures to be \$205,671. The appellant did not refute or contest any evidence submitted by the board of review. Based on this evidence, the board of review requested the 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 record contains a total of eleven comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board finds that none of the comparables submitted by the parties are truly similar to the subject property in many relevant characteristics. Nevertheless, the Board gave less weight to appellant's comparable #5 based on its sale date occurring in September 2019, a date too remote in time from the January 1, 2021 lien date at issue and, therefore, not as likely to be reflective of the subject's market value as the remaining comparables in the record. The Board

also gave less weight to appellant's comparables #2 and #4 based on their lack of finished basement area, unlike the subject which features a 1,750-square foot recreation room. Finally, the Board gave reduced weight to board of review comparable #1 which features a swimming pool and a hot tub, amenities that the subject property lacks.

On this record, the Board finds that the most similar comparables to the subject dwelling are appellant's comparables #1 and #3, along with board of review comparables #2 through #6 which are similar to the subject in design, age, and some features. However, each of these comparables are significantly smaller in dwelling size and/or lot size relative to the subject. Additionally, all of these comparables lack a stable and an arena which are features of the subject property suggesting that substantial upward adjustments are needed to these comparables in order to make them more equivalent to the subject. The best overall comparables in the record sold from April 2020 to January 2021 for prices ranging from \$474,900 to \$619,000 or from \$136.07 to \$159.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$738,048 or \$176.74 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. However, after considering adjustments to the best comparables in the record for any differences from the subject such as substantially smaller dwelling and/or lot sizes and the lack of additional structures such as the horse stable and arena, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, 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: October 17, 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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