



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

APPELLANT: Michael Pusatera  
DOCKET NO.: 21-02779.001-R-1  
PARCEL NO.: 15-15-303-074

The parties of record before the Property Tax Appeal Board are Michael Pusatera, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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:** \$34,956  
**IMPR.:** \$107,918  
**TOTAL:** \$142,874

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 part 1-story and part 2-story dwelling<sup>1</sup> of wood siding exterior construction with 2,569 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement, central air conditioning, a fireplace, and a 420 square foot garage. The property is located in Lincolnshire, Vernon 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 0.15 of a mile from the subject. The comparables are improved with part 1-story and part 2-story homes<sup>2</sup> of wood siding

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<sup>1</sup> The parties reported the subject is a 1-story home but also reported above ground living area that is greater than the reported ground floor living area, indicating the subject has second floor living area.

<sup>2</sup> The appellant reported the comparables are 1-story homes but also reported above ground living area that is greater than the reported ground floor living area, indicating these homes have second floor living area.

exterior construction with 2,297 or 2,569 square feet of living area. The dwellings were built in 2003. Each home has a basement, central air conditioning, a fireplace, and a 420 square foot garage. The comparables sold from November 2019 to March 2021 for prices ranging from \$283,334 to \$350,000 or from \$123.35 to \$152.37 per square foot of living area, including land. 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 \$142,874. The subject's assessment reflects a market value of \$429,696 or \$167.26 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 located within 0.18 of a mile from the subject. Comparable #4 is the same property as the appellant's comparable #2, but reports a more recent sale of this property. The comparables are improved with 2-story or part 1-story and part 2-story homes<sup>3</sup> of wood siding exterior construction ranging in size from 2,209 to 2,481 square feet of living area. The dwellings were built in 2003 or 2004. Each home has a basement, central air conditioning, a fireplace, and a 420 square foot garage. The comparables sold from May to November 2021 for prices ranging from \$399,000 to \$449,000 or from \$173.70 to \$192.39 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 seven comparable sales, with one property having sold twice, for the Board's consideration. The Board gives less weight to the appellant's comparable #2, which sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 and the board of review's comparables, which are relatively similar to the subject in dwelling size, age, location, and features. These comparables sold for prices ranging from \$348,000 to \$449,000 or from \$135.46 to \$192.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$429,696 or \$167.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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<sup>3</sup> The board of review reported comparables #2 and #4 are 1-story homes but also reported above ground living area that is greater than the reported ground floor living area, indicating these homes have second floor living area.

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.



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Chairman



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Member



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Member



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Member

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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: June 27, 2023



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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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