



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

APPELLANT: Steve Golich
DOCKET NO.: 21-03770.001-R-1
PARCEL NO.: 13-21-105-024

The parties of record before the Property Tax Appeal Board are Steve Golich, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$23,303
IMPR.: \$98,803
TOTAL: \$122,106

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 two-story dwelling of frame exterior construction¹ with 2,297 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement with 500 square feet of finished area, central air conditioning, a fireplace and a 441 square foot garage. The property has a 10,019 square foot site and is located in Fox River Grove, Cuba 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 in the subject's neighborhood. In a

¹ While the appellant described the home as having frame with brick exterior construction, further details in the grid analysis fail to reflect any brick square footage. In addition, the property record card submitted by the board of review indicates the home is of frame or wood siding exterior construction. Neither party provided a photo of the subject.

brief, the appellant contends that two comparables have higher land values than the subject and each comparable has a larger basement and an additional bath fixture when compared to the subject. The comparables are located within .07 of a mile from the subject. The parcels range in size from 9,148 to 17,860 square feet of land area which are each improved with a two-story dwelling of frame with brick exterior construction as depicted in the grid analysis. The homes were built in 1993 and each contains 2,800 square feet of living area. Each comparable has a basement, two of which have finished areas of either 518 or 800 square feet. Features include central air conditioning, a fireplace and a garage of either 462 or 704 square feet of building area. The comparables sold from June 2020 to March 2021 for prices ranging from \$345,000 to \$448,500 or from \$123.21 to \$160.18 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$99,527 which would reflect a market value of \$298,611 or \$130.00 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,106. The subject's assessment reflects a market value of \$367,236 or \$159.88 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 three comparable sales located within .09 of a mile from the subject. The parcels range in size from 9,580 to 13,500 square feet of land area which are each improved with a two-story dwelling of frame exterior construction. The homes were built in 1993 and range in size from 2,218 to 2,469 square feet of living area. Each comparable has a basement, two of which have finished areas of either 500 or 789 square feet. Features include central air conditioning, a fireplace and a garage ranging in size from 400 to 651 square feet of building area. The comparables sold from August to December 2021 for prices ranging from \$375,000 to \$472,000 or from \$163.26 to \$191.17 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 parties submitted a total of six comparable sales with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The Board have given reduced weight to the appellant's comparables which are each approximately 600 square feet larger in dwelling size than the subject and given the principle of the economies of scale, these comparables would be expected to have lower prices per square foot than the subject.

The Board finds the best evidence of market value to be the board of review comparable sales which are similar to the subject in age, location, design and most features. Furthermore, these homes are more similar in size to the subject dwelling than the comparables which the appellant presented indicating that more similar recent sales were available for comparison to the subject dwelling. These most similar comparables sold from August to December 2021 for prices ranging from \$375,000 to \$472,000 or from \$163.26 to \$191.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$367,236 or \$159.88 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

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:

December 19, 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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