



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

APPELLANT: Jandrija Bursac
DOCKET NO.: 21-03781.001-R-1
PARCEL NO.: 11-08-405-004

The parties of record before the Property Tax Appeal Board are Jandrija Bursac, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$41,026
IMPR.: \$69,494
TOTAL: \$110,520

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 1-story dwelling of brick and wood siding exterior construction with 1,675 square feet of living area.¹ The dwelling was constructed in 1950 and has an effective age of 1973. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 736 square feet of building area. The property has an approximately 34,710 square foot site and is located in Libertyville, Libertyville 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 four suggested equity comparables that are in the same assessment neighborhood code as the subject and located within 0.13 of a mile from the subject property. The comparables are reported to be improved with 1-story dwellings of either brick or frame exterior construction ranging in size from 1,716 to 1,816 square feet of living area. The dwellings were built from 1948 to 1954. Each comparable has a basement and a garage ranging in size from 242 to 1,224 square feet of building area. Three comparables each have

¹ The Board finds the best description of the subject property was found in the property record card provided by the board of review.

central air conditioning and two comparables each have a fireplace. The comparables have improvement assessment ranging from \$54,910 to \$67,464 or from \$32.00 to \$37.15 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$57,517 or \$34.34 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 \$110,520. The subject property has an improvement assessment of \$69,494 or \$41.49 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables that are in the same assessment neighborhood code as the subject and located within 0.14 of a mile from the subject property. Comparables #2 through #5 are the same comparables as the appellant's comparables #4, #3, #2 and #1, respectively. The comparables are improved with 1-story dwellings of either brick or wood siding exterior construction ranging in size from 1,716 to 1,896 square feet of living area. The dwellings were built from 1948 to 1958 with comparables #1, #3 and #4 having effective ages of 1968, 1960 and 1956, respectively. Each comparable has an unfinished basement. Three comparables have an attached garage ranging in size from 242 to 550 square feet of building area and three comparables each have a detached garage ranging in size from 440 to 748 square feet of building area where comparable #2 has both an attached garage and a detached garage. Three comparables each have central air conditioning and three comparables each have a fireplace. The comparables have improvement assessments ranging from \$54,910 to \$79,871 or from \$32.00 to \$42.13 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued board of review comparable #1 was not comparable due to being 10% larger in size when compared to the subject and the remaining comparables are duplicate comparables.

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 five suggested comparables for the Board's consideration, with four comparables being common to both parties. The Board has given less weight to appellant's comparable #2/board of review comparable #4 and appellant's comparable #4/board of review comparable #2 due to their lack of central air conditioning and/or they have an additional garage when compared to the subject.

The Board finds the best evidence of assessment to be the parties remaining comparables which include two common comparables, which are relatively similar to the subject in location, design, dwelling size, age and some features. These most similar comparables have improvement

assessments ranging from \$54,910 to \$79,871 or from \$32.00 to \$42.13 per square foot of living area. The subject property has an improvement assessment of \$69,494 or \$41.49 per square foot of living area, which falls within the range established by the best comparables in the record. Based on this record, and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jandrija Bursac, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085