



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

APPELLANT: Scott Minarcik
DOCKET NO.: 21-03976.001-R-1
PARCEL NO.: 11-16-300-162

The parties of record before the Property Tax Appeal Board are Scott Minarcik, 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: \$77,718
IMPR.: \$77,061
TOTAL: \$154,779

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 and frame exterior construction with 2,114 square feet of living area. The dwelling was constructed in 1952 and has an effective age of 1975. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and a garage containing 480 square feet of building area. The property has a 14,683 square foot site and is located in Libertyville, Libertyville 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 1.38 miles of the subject. The comparables consist of one-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 1,720 to 1,854 square feet of living area. The homes

¹ The board of review submitted a Multiple Listing Service sheet for the subject's 2017 sale, which notes the subject has a finished basement.

were built from 1956 to 1972, with the oldest home having an effective age of 1964. Each dwelling has central air conditioning, a basement with one having finished area, and a garage containing either 440 or 528 square feet of building area. Two comparables each have one or two fireplaces. The parcels range in size from 7,500 to 35,294 square feet of land area. The comparables sold from March to November 2020 for prices ranging from \$305,000 to \$355,000 or from \$164.51 to \$203.56 per square foot of living area, including land. The appellant also submitted a Multiple Listing Service sheet for comparable #3 noting that it had been recently renovated. Based on this evidence, the appellant requested a reduced assessment of \$128,237, for an estimated market value of \$384,749 or \$182.00 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 \$154,779. The subject's assessment reflects a market value of \$465,501 or \$220.20 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 .5 of a mile of the subject, three of which are in the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,762 to 2,148 square feet of living area. The dwellings were built from 1950 to 1978, with comparable #3 having an effective age of 1979. Each dwelling has central air conditioning, a fireplace, and a garage ranging in size from 441 to 506 square feet of building area. Three comparables have basements and one comparable has a concrete slab foundation. The comparables sold from August 2019 to December 2021 for prices ranging from \$439,000 to \$530,000 or from \$232.78 to \$300.79 per square foot of living area, including land. The board of review also submitted a Multiple Listing Service sheet associated with the subject's 2017 sale, a map depicting the locations of the parties' comparables in relation to the subject, and a memorandum noting the subject had a permit for an addition in 2004. Based on this evidence, the board of review requested an increase in the subject's assessment to \$179,982, for an estimated market value of \$540,000 or \$255.44 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

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, nor is an increase in the subject's assessment justified as requested by the board of review.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #1 due to its location more than one mile from the subject. The Board gives reduced

weight to appellant comparables #2 and #3, as well as board of review comparable #2, which differ from the subject in dwelling size. The Board also gives reduced weight to board of review comparable #3 due to its dissimilar concrete slab foundation compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #4, which are similar to the subject in age, location, dwelling size, and some features. These most similar comparables sold for prices of \$490,000 and \$512,000 or for \$232.78 and \$238.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$465,501 or \$220.20 per square foot of living area, including land, which is below the two 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.

As to the board of review request to increase the subject's assessment, the Board finds the subject's current total assessment of \$154,779 is bracketed by the total assessments of the best comparable sales. Although the board of review has requested an increase in the subject's total assessment to \$179,982, the Board finds an increase 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:

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

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

APPELLANT

Scott Minarcik, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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