



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

APPELLANT: Jackie Chamernik
DOCKET NO.: 21-04236.001-R-1
PARCEL NO.: 07-17-201-152

The parties of record before the Property Tax Appeal Board are Jackie Chamernik, 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: \$9,340
IMPR.: \$51,114
TOTAL: \$60,454

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 residential condominium of wood siding exterior construction containing 1,603 square feet of living area. The dwelling was constructed in 1993. Features of the dwelling include a slab foundation, central air conditioning, and one fireplace. The property is in Gurnee, Warren 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 improved with one-story dwellings of wood frame construction each with 1,635 square feet of living area. The dwellings were built in 1993 and 1994. Each comparable has central air conditioning and one fireplace. Comparable #3 also has a garage with 431 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from .04 to .13 of a mile from the subject property with two being on the same street as the subject. The sales occurred in July

2019 and June 2020 for prices ranging from \$176,000 to \$185,000 or from \$107.65 to \$113.15 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$57,702.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,454. The subject's assessment reflects a market value of \$181,817 or \$113.42 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 five comparable sales with comparable #5 being the same property as appellant's comparable #2. The comparables are improved with one-story condominiums of wood siding exterior construction with either 1,603 or 1,635 square feet of living area. The dwellings were built from 1993 to 1995. Each comparable has a slab foundation, central air conditioning and one fireplace. Comparable #3 also has an attached 440 square foot garage. The comparables have the same assessment neighborhood code as the subject property and are located within .27 of a mile from the subject property. The sales occurred from May 2020 to January 2022 for prices ranging from \$182,500 to \$244,500 or from \$111.62 to \$149.54 per square foot of living area, including land.

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 Board finds the best evidence of market value to be the appellant's comparable sale #2 and board of review comparable sales #2, #4 and #5, which includes a common comparable submitted by the parties. These comparables are most similar to the subject in features and sold most proximate in time to the assessment date at issue. The most probative comparables sold for prices of \$182,500 and \$185,000 or for \$111.62 and \$115.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$181,817 or \$113.42 per square foot of living area, including land, which is below price established by the best comparable sales in this record. Less weight is given the remaining comparables submitted by the parties due to the sale dates not being proximate in time to the assessment date at issue and/or the fact the comparables have a garage, a feature the subject property does not have. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: 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

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