



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

APPELLANT: Chris Draska
DOCKET NO.: 21-04362.001-R-1
PARCEL NO.: 12-33-121-003

The parties of record before the Property Tax Appeal Board are Chris Draska, 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: \$101,225
IMPR.: \$219,557
TOTAL: \$320,782

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 2-story dwelling of stone and stucco exterior construction with 2,427 square feet of living area. The dwelling was constructed in 1908 and has an effective age of 1945. Features of the home include a basement with 1,146 square feet of finished area,¹ central air conditioning, a fireplace, a fully finished attic, and a 484 square foot garage. The property has a 12,320 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.68 of a mile from the subject. The parcels range in size from 8,154 to 11,970 square feet of land area and are

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

improved with 2-story homes of wood siding or stucco exterior construction² ranging in size from 2,274 to 2,878 square feet of living area. The dwellings were built from 1900 to 1933 and have effective ages ranging from 1933 to 1943. Each home has a basement, three of which have from 345 to 750 square feet of finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 380 to 690 square feet of building area. Comparable #3 has a fully finished attic.³ The comparables sold from September 2020 to February 2021 for prices ranging from \$545,000 to \$915,000 or from \$211.32 to \$317.93 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 \$320,782. The subject's assessment reflects a market value of \$964,758 or \$397.51 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 0.69 of a mile from the subject. The parcels range in size from 5,420 to 34,140 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding exterior construction ranging in size from 1,840 to 3,212 square feet of living area. The dwellings were built from 1900 to 1928 with comparables #1 and #3 having effective ages of 1945 and 1936, respectively. Three homes have basements, two of which have finished area, and one home has a concrete slab foundation. Each comparable features central air conditioning, one or three fireplaces, and a garage ranging in size from 346 to 1,040 square feet of building area. Comparable #4 has a fully finished attic and comparable #1 has an inground swimming pool. The comparables sold from March 2020 to April 2022 for prices ranging from \$1,125,000 to \$1,400,000 or from \$387.00 to \$760.87 per square foot of living area, including land.

The board of review submitted a listing sheet for a May 18, 2018 sale of the subject for a price of \$950,000. The listing sheet further disclosed the subject home was completely rebuilt and expanded in 2007. 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.

² Additional details regarding the comparables not reported by the appellant are found in the board of review's grid analysis of these comparables and were not refuted by the appellant in written rebuttal.

³ The listing sheet for this comparable presented by the appellant described a finished attic.

The record contains a total of eight comparable sales and evidence of a 2018 sale of the subject for the Board's consideration. The Board gives less weight to the 2018 sale of the subject, as this sale is less proximate in time to the assessment date and is less likely to be indicative of market value as of that date. The Board gives less weight to the appellant's comparables #1 and #4 and the board of review's comparables, due to substantial differences from the subject in dwelling size, foundation type, basement finish, and/or inground swimming pool amenity. Moreover, the board of review's comparable #1 sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, which sold more proximate in time to the assessment date and are relatively similar to the subject in dwelling size, effective age, location, lot size, and features, although one of these comparables lacks finished attic area that is a feature of the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. These two most similar comparables sold for prices of \$620,000 and \$845,000 or for \$272.65 and \$312.50 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$964,758 or \$397.51 per square foot of living area, including land, which is above the best comparable sales in this record, but appears to be supported given the subject's larger lot size, newer effective age resulting from a complete reconstruction and expansion of the subject home, and greater finished basement area compared to the best comparables. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from 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:

November 21, 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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