



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

APPELLANT: Allan Filek
DOCKET NO.: 21-04385.001-R-1
PARCEL NO.: 14-25-102-012

The parties of record before the Property Tax Appeal Board are Allan Filek, 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 ***a reduction*** 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: \$75,127
IMPR.: \$162,030
TOTAL: \$237,157

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 brick and wood siding exterior construction with 4,919 square feet of living area.¹ The dwelling was constructed in 1988. Features of the home include a walk-out basement, central air conditioning, three fireplaces and a 912 square foot attached garage. The property has an approximately 94,052 square foot lake front site and is located in Long Grove, Ela Township, Lake County.²

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that are located within .80 of a mile

¹ The Board finds the best description of the subject's exterior construction is found in the subject's property record card provided by the board of review.

² The subject's property record card provided by the board of review revealed the subject property has 46,402 square feet of lake frontage and 47,650 square feet of lakes/lake bottom, which was not refuted by the appellant.

from the subject property and comparable #2 has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 40,662 to 142,086 square feet of land area and are improved with two-story dwellings of frame exterior construction ranging in size from 3,984 to 4,615 square feet of living area. The dwellings were built from 1988 to 1994. Each comparable has a basement, central air conditioning, one or three fireplaces and an attached garage ranging in size from 482 to 2,033 square feet of building area. Comparable #2 also has a 2,400 square foot detached garage. The comparables sold from December 2019 to March 2021 for prices ranging from \$487,500 to \$560,000 or from \$105.63 to \$127.81 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$222,972, which would reflect a market value of \$668,983 or \$136.00 per square foot of living area, including land, when using 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 \$265,813. The subject's assessment reflects a market value of \$799,438 or \$162.52 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 that have the same assessment neighborhood code as the subject and are located from .16 of a mile to 1.50 miles from the subject property. The comparables have sites that range in size from 97,030 to 177,960 square feet of land area. The board of review reported the comparables are improved with one-story³ or two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 4,478 to 6,162 square feet of living area. The dwellings were built in 1988 or 1989. The comparables each have a basement, two of which are walk-outs. Each comparable has central air conditioning, two to five fireplaces and an attached garage ranging in size from 924 to 1,092 square feet of building area. Two comparables each have an inground swimming pool. The comparables sold from June to August 2021 for prices ranging from \$961,000 to \$1,297,000 or from \$159.07 to \$214.60 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #2 due to its considerably smaller dwelling

³ The board of review's comparable #2 has a ground floor living area of 1,612 square feet and an above ground living area of 6,098 square feet, suggesting the dwelling is part two-story.

size when compared to the subject. The Board has given less weight to the comparables submitted by the board of review due to their substantially larger dwelling sizes when compared to the subject or their distant locations from the subject being over one mile away.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3 and #4. The Board finds these three comparables are located relatively close in proximity to the subject, however all three comparables have smaller site sizes when compared to the subject and none were reported to have lake front sites, like the subject. Additionally, these three comparable dwellings are 6% to 12% smaller in size, when compared to the subject dwelling, and two of the three comparables each have a smaller basement area and a fewer number of fireplaces when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these most similar comparables sold from December 2019 to March 2021 for prices ranging from \$487,500 to \$560,000 or from \$105.63 to \$127.81 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$799,438 or \$162.52 per square foot of living area, including land, falls above the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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:

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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