



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

APPELLANT: John Pasek
DOCKET NO.: 21-04439.001-R-1
PARCEL NO.: 12-20-213-002

The parties of record before the Property Tax Appeal Board are John Pasek, 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: \$87,404
IMPR.: \$40,347
TOTAL: \$127,751

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 wood siding and brick exterior construction with 1,425 square feet of living area.¹ The dwelling was constructed in 1956. Features of the home include a basement, central air conditioning, a fireplace and a 270 square foot attached garage. The property has an approximately 11,900 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .32 of a mile from the subject property. The comparables have sites that range in size from 10,402 to 14,793 square feet of land area.

¹ The subject's exterior construction is found in the subject's property record card and evidence provided by the board of review.

The comparables are improved with a one-story dwellings ranging in size from 1,301 to 1,528 square feet of living area. The dwellings were built from 1953 to 1959. The appellant reported that each comparable has a basement, a fireplace and a garage ranging in size from 264 to 550 square feet of building area. The comparables sold from March 2020 to May 2021 for prices ranging from \$355,000 to \$400,000 or from \$255.21 to \$291.31 per square foot of living area, including land. The appellant also provided the listing associated with the sale of comparable #5 disclosing the dwelling was rehabbed in 2019 and it has finished basement area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$125,387, which would reflect a market value of \$376,199 or \$264.00 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 \$127,751. The subject's assessment reflects a market value of \$384,214 or \$269.62 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 response to the appellant's evidence, the board of review submitted a grid analysis of the appellant's comparables with additional descriptive information. The board of review reported that the dwellings have brick, wood siding or wood siding and stone exterior construction and the appellant's comparables #2 and #5 have finished basement area. The board of review also submitted the listing sheet associated with the sale of the appellant's comparable #1 disclosing the home is in a trust and is being sold "as-is."

In support of its contention of the correct assessment, the board of review submitted two separate grid analyses with information on seven comparable sales, where the second page of comparables were identified as comparables #6 and #7. The comparables have the same assessment neighborhood code as the subject and are located within .32 of a mile from the subject property. The board of review's comparables #1, #2 and #4 are the same properties as the appellant's comparables #5, #4 and #3, respectively. The comparables have sites that range in size from 10,400 to 14,790 square feet of land area. The comparables are improved with one-story dwellings of brick, wood siding or wood siding and stone exterior construction ranging in size from 1,301 to 1,528 square feet of living area. The dwellings were built from 1950 to 1977. The comparables each have a basement, two of which have finished area. Six comparables have central air conditioning, six comparables each have one or two fireplaces and each comparable has a garage ranging in size from 264 to 550 square feet of building area. The comparables sold from March 2020 to June 2021 for prices ranging from \$375,000 to \$495,000 or from \$261.78 to \$346.64 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine comparable sales for the Board's consideration, as three sales were common to the parties. The Board has given less weight to the appellant's comparables #2 and #5/board of review comparable #1 which differ from the subject in basement finish and/or the dwelling was rehabbed in 2019. The Board has also given less weight to the appellant's comparable #4/board of review comparable #2 due to its lack of central air conditioning, a feature of the subject. The Board has given reduced weight to board of review comparable #5 which appears to be an outlier due to its considerably higher sale price of \$495,000 or \$346.64 per square foot of living area, including land, when compared to the other sales in the record. The Board has also given reduced weight to board of review comparable #6 due to its newer dwelling age and finished basement area, when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes one common comparable. These comparables are similar to the subject in location, dwelling size, design, age and some features. These four comparables sold from December 2020 to June 2021 for prices ranging from \$355,000 to \$437,000 or from \$255.21 to \$325.26 square feet of living area, including land. The subject's assessment reflects a market value of \$384,214 or \$269.62 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no 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: October 17, 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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