



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

APPELLANT: Michael Koski
DOCKET NO.: 22-00189.001-R-1
PARCEL NO.: 04-04-421-006

The parties of record before the Property Tax Appeal Board are Michael Koski, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$9,360
IMPR.: \$78,196
TOTAL: \$87,556

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 2022 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 1-story ranch style dwelling of brick exterior construction with 1,588 square feet of living area. The dwelling was constructed in 1972. Features of the home include an unfinished basement, central air conditioning, one fireplace, a 613 square foot attached garage, and a 624 square foot detached garage. The property has an approximately 15,960 square foot site and is located in Winthrop Harbor, Benton 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 in the subject's assessment neighborhood and from 0.29 of a mile to 1.43 miles from the subject. The parcels range in size from 8,500 to 11,200 square feet of land area. The comparables are improved with 1-story ranch style homes of wood siding or stone exterior construction ranging in size from 1,420 to 1,584 square feet of living area. The homes were built from 1962 to 1978. Two comparables each

have an unfinished basement and one comparable has a crawl space foundation. One comparable has central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 264 to 768 square feet of building area. The properties sold in either October 2020 or October 2021 for prices ranging from \$172,400 to \$189,000 or from \$113.64 to \$133.10 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$76,746 which reflects a market value of \$230,261 or \$145.00 per square foot of living area, land included, 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 \$87,556. The subject's assessment reflects a market value of \$262,694 or \$165.42 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

The board of review noted that the subject has 1,237 square feet of total garage area, the board of review comparable sales closed with 4 months of the subject's January 1, 2022 lien date. The appellant's comparables #2 and #3 sold in 2020, the appellant's comparable #1 lacks a basement while the board of review comparables and the subject have basement area. According to the MLS datasheet presented by the board of review, the subject's 2019 rental listing disclosed it has 2 full bathrooms which is contrary to the county's records.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the subject's assessment neighborhood and within 0.60 of a mile from the subject. The parcels range in size from 9,800 to 15,960 square feet of land area. The comparables are improved with 1-story ranch style homes of brick or wood siding exterior construction ranging in size from 1,363 to 1,588 square feet of living area. The homes were built from 1957 to 1984. Each comparable has an unfinished basement and central air conditioning. One comparable has one fireplace. Two comparables each have a garage with 576 square feet of building area. The three properties sold in either September 2021 or October 2021 for prices ranging from \$220,000 to \$279,000 or from \$143.43 to \$175.69 per square foot of living area, land included. 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.

¹ Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences from the subject in location and/or have sale dates in 2020 occurring less proximate in time to the subject's January 1, 2022 assessment date at issue than other comparables in this record. Additionally, the appellant's comparable #2 has a crawl space foundation, when compared to the subject's basement foundation. The Board also gives less weight to board of review comparable #3 which differs from the subject in age and lacks both an attached and detached garage, features of the subject.

The Board finds the best evidence of market value to be the board of review comparables #1 and #2 which sold proximate in time to the subject's assessment date and are relatively similar to the subject in location, design, age, dwelling size, and some features. However, each comparable lacks an additional garage, which is a feature of the subject suggesting upward adjustments for this difference would be necessary to make them more equivalent to the subject. These two properties sold for prices of \$220,000 and \$279,000 or of \$161.41 and \$175.69 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$262,694 or \$165.42 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction 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: March 26, 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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