



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

APPELLANT: Loxia Hipsky
DOCKET NO.: 22-00349.001-R-1
PARCEL NO.: 13-28-200-019

The parties of record before the Property Tax Appeal Board are Loxia Hipsky, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:

F/LAND:	\$1,509
LAND:	\$30,462
HOUSE	\$254,539
OUTBLD:	\$0
TOTAL:	\$286,510

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 multi-story dwelling of brick exterior construction containing 5,461 square feet of living area. The dwelling was built in 1990. Features of the home include a 3,660 square foot walkout style basement that is partially finished, central air conditioning, three fireplaces and two attached garages with a combined total of 2,196 square feet of building area. The subject property was reported to have approximately a total of 13.82 acres that is located in Barrington, Cuba Township, Lake County.¹

¹ The Board finds the best description of the subject property was found in the property record card provided by the board of review that included photographs, and a schematic diagram with measurements indicating the subject is a 1-story, 1.5-story and 2-story dwelling. In addition, the property record card and the grid analysis by the board of review provided a breakout of the subject's 2022 tax year assessments disclosing the subject has a 13.82-acre parcel

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales, two of which are located in the same neighborhood code as the subject property. The appellant submitted a map and reported the comparables are located within 0.67 of a mile from the subject. The properties have from 4.214-acre to 5-acre sites that are improved with 1.5-story or 2-story dwellings of brick or frame exterior construction ranging in size from 4,505 to 5,936 square feet of living area. The homes were built in 1924 or 1987 with comparable #1 having an effective age of 1944. Each comparable has from a 2,475 to a 2,896 square foot lookout or walkout basement with partially finished area, central air conditioning, two to six fireplaces, and a garage ranging in size from 978 to 1,286 square feet of building area. Comparable #1 has a barn and shed. Comparable #3 has a barn and an 800 square foot inground swimming pool. The properties sold from May to October 2020 for prices ranging from \$680,000 to \$875,000 or from \$147.41 to \$155.58 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$274,733.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$286,510. The subject has a farmland assessment of \$1,509, a homesite assessment of \$30,462, and a house assessment of \$254,539. The subject's homesite and house assessments total \$285,001 and reflect an estimated market value of \$855,089 or \$156.58 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that are located from 0.64 of a mile to 2.01 miles from the subject and in a different neighborhood code. The properties have from 2.068-acre to 6.423-acre sites that are improved with 1-story, 1.5-story or 2-story dwellings of brick or frame exterior construction ranging in size from 5,166 to 5,616 square feet of living area. The homes were built from 1972 to 2007 with comparable #1 having an effective age of 1978. Each comparable has from a 1,711 to a 4,170 square foot walkout basement with partially finished area, central air conditioning, two to six fireplaces, and one or two garages ranging in size from 770 to 2,245 total square feet of building area. Comparable #1 has a wood frame building, comparable #3 has an inground swimming pool, a hot tub and utility building, comparable #4 has an inground swimming pool, and comparable #5 has a shed. The properties sold from February to December 2021 for prices ranging from \$870,000 to \$1,402,500 or from \$161.17 to \$271.49 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

containing a 2.16-acre market homesite, 2.86-acres farm value, and 6.80 acres conservation stewardship easement, which was unrefuted by the appellant in rebuttal.

² 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). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

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 eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their remote sale dates that occurred in 2020, which is less proximate in time to the January 1, 2022 assessment date at issue than other comparables in the record. The board also gives less weight to the board of review's comparables #3, #4, and #5 due to differences from the subject in age and/or presence of an inground swimming pool and hot tubs, which the subject lacks.

The Board gives most weight to the board of review comparables #1 and #2 that sold proximate in time to the subject's assessment date at issue and are also more similar to the subject in age and dwelling size, except these comparables would require adjustments for differences from the subject, including but not limited to their considerably smaller finished basements, garage sizes, and/or other features. Nevertheless, these two comparables sold in June 2021 for prices of \$1,275,000 and \$975,000 or for \$233.30 and \$173.61 per square foot of living area, including land, respectively. Excluding the farmland, the remaining features of the subject property reflect an estimated market value of \$855,089 or \$156.58 per square foot of living area, including land, which falls below the two best comparable sales in this record. On this record, without the ability to segregate or establish the fair cash value of the farmland associated with the subject property and the comparables, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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: 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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