



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

APPELLANT: Marcel Podar
DOCKET NO.: 22-00452.001-R-1
PARCEL NO.: 05-15-304-032

The parties of record before the Property Tax Appeal Board are Marcel Podar, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; 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: \$4,985
IMPR.: \$66,574
TOTAL: \$71,559

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 dwelling of frame exterior construction with 1,323 square feet of living area.¹ The dwelling was constructed in 1945 and has a reported effective age of 1982. Features of the home include a walk-out basement and central air conditioning. The property has an approximately 7,500 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted two grid analyses with information on seven comparable sales that have the same assessment neighborhood code as the subject.² The parcels range in size from 10,006 to

¹ The Board finds the best description of the subject is found in the evidence provided by the board of review, which was not refuted by the appellant in any rebuttal evidence.

² The Board has renumbered the second set of three comparables as #5, #6 and #7 for ease of reference.

18,600 square feet of land area. According to the Multiple Listing Service (MLS) listing sheets provided by the appellant, the comparables are improved with 1-story, 1.5-story, raised ranch or split level dwellings. The appellant reported the dwellings are of wood siding exterior construction ranging in size from 1,204 to 1,436 square feet of living area that were built from 1948 to 2002. The MLS listing sheets revealed that two comparables each have a crawl space foundation, two comparables each have a basement with finished area and three comparables each have a finished lower level. According to the MLS listing sheets, each comparable has central air conditioning, two comparables each have a fireplace and each comparable has a 1-car to a 2.5-car garage. The comparables sold from November 2019³ to January 2022 for prices ranging from \$162,500 to \$217,500 or from \$130.80 to \$160.10 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$62,172, which would reflect a market value of \$186,535 or \$140.99 per square foot of ground 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 \$71,559. The subject's assessment reflects a market value of \$214,698 or \$162.28 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.⁴

In response to the appeal, the board of review submitted a memorandum prepared by Angela M. Wold, Senior Deputy Assessor in Grant Township, exterior photographs of the subject property and two building permits for the subject dwelling. Wold described the subject property as a 1-story dwelling with a basement in the Pistakee Lake neighborhood and asserted that two building permits were issued in 2019 for interior and exterior remodeling to the subject dwelling. A permit was issued on May 20, 2019 for re-roof/re-side and a shed plus window replacement with an estimated construction cost of \$11,000 and a second permit was issued in September 2019 with a "Red Tag" for interior alterations where the house was completed gutted with an estimated construction cost of \$60,000. Wold also asserted that the basement garage has now been removed and is now a walk-out basement area that will be valued in 2023. Additionally, central air conditioning was added during the renovation. Wold contends the property is still in the remodeling process as depicted in the before and after photographs provided and will be assessed at its full value in 2023. As to the appellant's comparables, Wold argued that comparables #2, #4 and #5 are split level designs and comparable #4 is a 1.5-story design.

In support of its contention of the correct assessment the board of review, through the township assessor submitted information on six comparable sales that have the same assessment neighborhood code as the subject and are located from .09 of a mile to 1.27 miles from the subject property. The board of review's comparable #6 is the same property as the appellant's comparable #3. The parcels range in size from 7,285 to 98,881 square feet of land area. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 1,080 to 1,874 square feet of living area. The dwellings were built from

³ The MLS listing sheet for the appellant's comparable #7 depicts a sale date of November 2019.

⁴ 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.

1943 to 1992 with comparable #6 having a reported effective age of 1985. Five comparables each have a basement, four of which have finished area and two of which are walk-out designs, four comparables each have central air conditioning, three comparables each have one or two fireplaces and five comparables each have a garage ranging in size from 252 to 624 square feet of building area. The comparables sold from April 2020 to January 2022 for prices ranging from \$180,000 to \$245,000 or from \$151.79 to \$227.44 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 twelve comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #1, #2 #4, #5 and #6, which differ from the subject in design or have a considerably newer construction age. The Board has also given less weight to the appellant's comparable #7 which has a sale date that occurred in 2019, less proximate in time to the lien date at issue than the other sales in the record. The Board has given reduced weight to board of review comparables #2 and #3 which differ from the subject in dwelling size. The Board has also given reduced weight to board of review comparable #5 due to its substantially larger site size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review comparable #6, along with board of review comparables #1 and #4, which are relatively similar to the subject in location and design. Although board of review comparables #1 and #4 have somewhat dated sales, all three comparables each have a smaller dwelling size when compared to the subject and the common comparable has a dissimilar crawl space foundation when compared to the subject's walk-out basement, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Additionally, all three comparables each have a garage, unlike the subject, suggesting a downward adjustment would be necessary. Nevertheless, these most similar comparables sold from March 2020 to January 2022 for prices ranging from \$180,000 to \$242,000 or from \$151.79 to \$227.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$214,698 or \$162.28 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record and appears to be well supported given the subject's recent renovations. Based on this record and after considering adjustments to the best comparables for differences when compared to 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:

April 16, 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

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