



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

APPELLANT: Bogdan Trytko
DOCKET NO.: 22-00965.001-R-1
PARCEL NO.: 15-18-405-006

The parties of record before the Property Tax Appeal Board are Bogdan Trytko, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$42,137
IMPR.: \$239,675
TOTAL: \$281,812

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 2-story dwelling of brick and Dryvit exterior construction with 4,737 square feet of living area. The dwelling was constructed in 1994 and is approximately 28 years old. Features of the home include a basement with finished area, central air conditioning, five fireplaces, and a garage containing 881 square feet of building area. The property has a 34,910 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .81 of a mile from the subject. The comparables have sites ranging in size from 34,185 to 46,522 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in size from 4,894 to 5,291 square feet of living area. The dwellings range in age from 25 to 29 years old. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 655 to 944 square feet of building area. The comparables sold from July 2020 to January

2022 for prices ranging from \$665,000 to \$855,000 or from \$125.69 to \$170.08 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$281,812. The subject's assessment reflects a market value of \$785,515 or \$165.83 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that are located within .72 of a mile from the subject. Board of review comparable #5 is the same sale as appellant's comparable #1. The comparables have sites ranging in size from 33,620 to 47,310 square feet of land area and are improved with 1-story² or 2-story dwellings of brick or brick and Dryvit exterior construction ranging in size from 4,070 to 5,549 square feet of living area. The dwellings were built in 1995 or 2000. The comparables have basements, four of which have finished area and one of which is a walk-out. Each comparable has central air conditioning, two or four fireplaces, and a garage ranging in size from 728 to 944 square feet of building area. The comparables sold from July 2021 to July 2022 for prices ranging from \$855,000 to \$1,250,000 or from \$170.08 to \$269.86 per square foot of living area, including land. Based on this evidence the board of review requests no change in 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 parties submitted a total of eight comparable sales for the Board's consideration which includes the common comparable. The Board gives less weight to appellant's comparables #2, #3 and #4 which sold less proximate in time to the January 1, 2022 assessment date than the other comparables in the record. The Board gives less weight to board of review comparables #1, #2 and #3 due to differences in dwelling size or has an unfinished basement when compared to the subject.

The Board finds the best evidence of market value to be the parties' common comparable and board of review comparable #4 which sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size, and features. These comparables sold in July 2021 and January 2022 for prices of \$855,000 and \$980,000 or \$170.08 and \$218.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$785,515 or \$165.83 per square foot of living area, including land, which falls below the two best comparables in the record.

¹ 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.

² Comparable #4 has more above ground living area than ground floor living area, suggesting this dwelling is part 2-story.

After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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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