



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

APPELLANT: James & Patricia Sykora
DOCKET NO.: 22-02436.001-R-1
PARCEL NO.: 08-16-112-032

The parties of record before the Property Tax Appeal Board are James & Patricia Sykora, the appellants, by Jessica Hill-Magiera, Attorney at Law 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 **A Reduction** 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: \$10,331
IMPR.: \$56,329
TOTAL: \$66,660

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story duplex of brick exterior construction with 3,272 square feet of living area. The dwelling was constructed in 1930. Features of the home include an unfinished basement, a fireplace, and a garage containing 342 square feet of building area. The property has an approximately 9,310 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within .43 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick or wood siding exterior construction ranging in size from 2,600 to 3,860 square feet of living area. The homes were built in 1928 or 1930. Each dwelling has an unfinished basement and a garage ranging in size from 324 to 1,004 square feet of building area.

One comparable has central air conditioning and two comparables each have a fireplace. The parcels range in size from 9,121 to 11,021 square feet of land area. The comparables sold in June 2021 or March 2022 for prices ranging from \$130,000 to \$225,000 or from \$43.10 to \$61.19 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$63,569, for an estimated market value of \$190,726 or \$58.29 per square foot of living area, including land, 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 \$78,925. The subject's assessment reflects a market value of \$236,799 or \$72.37 per square foot of living area, land included, when applying 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 located within .27 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story duplexes or multi-unit dwellings of brick exterior construction ranging in size from 2,560 to 3,696 square feet of living area. The dwellings were built from 1928 to 1964, with comparables #2 and #3 having effective ages of 1974 and 1959, respectively. Each dwelling has an unfinished basement. One comparable has central air conditioning, two comparables each have a fireplace, and two comparables each have a garage containing 400 square feet of building area. The parcels range in size from 5,370 to 6,240 square feet of land area. The comparables sold from September 2020 to December 2021 for prices ranging from \$195,000 to \$320,000 or from \$70.81 to \$86.58 per square foot of living area, including land. The board of review also submitted photographs of appellant comparable #1, noting the "substantial roof damage to the house and garage." Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that four of the board of review's comparables differ from the subject in age, design, and/or have a remote sale date.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in age and/or dwelling size. Nevertheless, the Board

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 §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.

gives less weight to the appellants' comparable #1 due to its condition. The Board also gives reduced weight to board of review comparables #1 through #4, which differ from the subject in age/effective age and/or design. Further, board of review comparable #3 sold less proximate to the January 1, 2022 assessment date at issue than the other comparables in the record.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #3 along with board of review comparable sale #5, which sold proximate to the assessment date at issue and are similar to the subject in age, location, and some features. These most similar comparables sold for prices ranging from \$159,100 to \$225,000 or from \$58.29 to \$70.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$236,799 or \$72.37 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence 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 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: February 20, 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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