



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

APPELLANT: James & Patricia Sykora
DOCKET NO.: 22-02438.001-R-1
PARCEL NO.: 08-21-211-010

The parties of record before the Property Tax Appeal Board are James and 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: \$6,128
IMPR.: \$33,872
TOTAL: \$40,000

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 is improved with a two-story dwelling of wood siding exterior construction containing 2,184 square feet of living area. The dwelling was constructed in 1910. Features of the property include an unfinished full basement, two bathrooms, and a detached garage with 400 square feet of building area. The property has a site with approximately 5,520 square feet of land area located in Waukegan, Waukegan Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of wood siding exterior construction that range in size from 2,020 to 2,290 square feet of living area. The homes were built in 1915 and 1920. Each comparable has an unfinished basement, and one or two bathrooms. Comparables #1 and #2 have garages with 504 and 480 square feet of building area, respectively. These properties have sites ranging in size from 5,070 to 5,528

square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from .15 to .60 of a mile from the subject property. The sales occurred from October 2021 to December 2021 for prices ranging from \$80,000 to \$120,000 or from \$34.93 to \$54.84 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$39,640.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,368. The subject's assessment reflects a market value of \$187,123 or \$85.68 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 improved with two-story dwellings of aluminum siding, wood siding or brick exterior construction that range in size from 1,868 to 2,444 square feet of living area. The homes were built in 1901 or 1912 but have effective construction dates ranging from 1935 to 1965. Each comparable has a full basement with one being partially finished, and 1½ to 2½ bathrooms. One comparable has central air conditioning, two comparables have one fireplace, and three comparables have detached garages ranging in size from 480 to 792 square feet of building area. These properties have sites ranging in size from 5,320 to 14,710 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .29 to .42 of a mile from the subject property. The sales occurred from October 2021 to September 2022 for prices ranging from \$95.33 to \$124.02 per square foot of living area, including land.

In rebuttal the appellants' counsel argued that board of review sales #1, #3, #4 and #5 were not comparable to the subject because the homes were either 11% smaller or larger than the subject dwelling and comparable #3 also has finished basement area.

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 record contains eight sales submitted by the parties to support their respective positions that are similar to the subject in location and improved with homes relatively similar to the subject in style, size, construction and most features. The homes are also similar to the subject in chronological age; however, the record disclosed the board of review comparables have effective ages that are from 25 to 55 years newer than the subject dwelling, which would indicate these homes have been updated or renovated in some fashion. The differences in effective age also

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

appears to account for the differing purchase prices between the appellants' comparables and the sales provided by the board of review. The Board finds the comparables provided by appellants appear to be more similar to the subject dwelling in effective age than are the comparables provided by the board of review, therefore, the appellants' sales are to be given more weight. The appellants' comparables sold for prices ranging from \$80,000 to \$120,000 or from \$34.93 to \$54.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$187,123 or \$85.68 per square foot of living area, including land, which is above the range established by the appellants' comparable sales. Based on this evidence 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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