



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

APPELLANT: Michael Skrobacz
DOCKET NO.: 23-00148.001-R-1
PARCEL NO.: 14-24-202-017

The parties of record before the Property Tax Appeal Board are Michael Skrobacz, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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: \$64,153
IMPR.: \$227,485
TOTAL: \$291,638

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 2023 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 stone exterior construction with 4,567 square feet of living area.¹ The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 935 square foot 3-car garage. The property has an 88,862 square foot site² and is located in Long Grove, Elia Township, Lake County.

¹ The Board finds the best description of the subject's dwelling size was found in the appraisal which contained a more detailed sketch with dimensions than that contained in the subject's property information sheet submitted by the board of review. The appraisal documented the subject has a finished basement.

² The Board finds the best description of the subject's site was reported in the subject's property information sheet which was not refuted by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$875,000 as of January 1, 2023. The appraisal was prepared by Robert Merel, a Certified Residential Real Estate Appraiser. The intended use of the report was to develop “an opinion of market value for a tax appeal.” The appraiser described the subject property as well maintained, containing custom cabinetry, built-in high end appliances, custom elements in bathrooms, built-in shelving and “cosmetics throughout.” The appraiser stated the subject and comparables all have high end materials and interior finishes.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located within 1.10 miles from the subject property.³ The comparables have sites that range in size from 34,186 to 87,991 square feet of land area and are improved with 2-story traditional style dwellings of brick exterior construction ranging in size from 4,609 to 5,027 square feet of living area. The homes range in age from 22 to 28 years old. Each comparable has a finished basement, central air conditioning, two to four fireplaces and a 3-car or a 4-car garage. Each comparable has been assigned a condition rating and updates classified as “AVG+” like the subject. The comparables sold from January to September 2022 for prices ranging from \$850,000 to \$950,000 or from \$170.08 to \$206.12 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, room count, dwelling size and garage capacity arriving at adjusted sale prices of the comparables ranging from \$860,000 to \$960,000 and an opinion of market value for the subject of \$875,000. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$291,638 which equates to a market value of \$875,000 or \$191.59 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$299,970. The subject's assessment reflects a market value of \$900,000 or \$197.07 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.⁴

In support of its contention of the correct assessment the board of review submitted information on three comparables located within 1.24 miles from the subject property. The comparables have sites that range in size from 61,181 to 156,617 square feet of land area and are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 4,347 to 4,919 square feet of living area. The homes were built from 1982 to 1988 or from 35 to 41 years old. Each comparable has a basement, central air conditioning, two or three fireplaces and a garage ranging in size from 912 to 1,064 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The comparables sold from April 2022 to March 2023 for prices

³ The appraiser noted the search for comparables was expanded beyond one mile due to a large percentage of neighboring land being forest preserves.

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 2023.

ranging from \$900,000 to \$1,050,000 or from \$183.62 to \$233.23 per square foot of living area, land included.

The board of review submitted comments asserting the subject property is superior in age to each of its comparables and that its comparables are in the same valuation neighborhood as the subject property while the appraisal comparables are located in Vernon Township. The board of review also contended the appraiser failed to establish the “high end of the range of sales” due to the fact that all of the appraisal comparables received overall upward adjustments. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

In rebuttal, the appellant submitted a brief including commentary, Multiple Listing Service (MLS) sheets, photographs and driving directions associated with each of the board of review comparables. The appellant argued the appraiser completed a detailed interior and exterior inspection of the subject property and adjusted comparable sales in accordance with the Uniform Standards of Professional Appraisal Practice in arriving at the final opinion of value for the subject property. In contrast, the board of review submitted unadjusted raw sales. The appellant critiqued the board of review comparables arguing, based on MLS sheets and photographs, that each of the board of review’s comparable sales “are superior to the subject in terms of condition, finishes and amenities.” The appellant also argued, based on driving directions, that board of review comparables are located from 2.2 to 3.7 miles from the subject.

The appellant’s rebuttal information disclosed each board of review comparable has a finished basement, that comparable #2 was updated in 2018, and that comparable #3 is situated on a lake lot with “gorgeous lake views.”

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

The appellant submitted an appraisal and the board of review submitted three comparable sales for the Board’s consideration. The Board finds the record disclosed the subject and both parties’ comparables are similar in location, condition, updates and most features. However, the Board gives less weight to board of review comparables #1 and #2, which feature an inground swimming pool unlike the subject, and board of review comparable #3 which has a lake location unlike the subject.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser made reasonable adjustments to the comparables for differences when compared to the subject and provided detail explaining the adjustments. The subject's assessment reflects a market value of \$900,000 or \$197.07 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$875,000 as of the assessment date at issue and a reduction in assessed value is warranted.

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: _____

August 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

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