



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

APPELLANT: John Vrchota
DOCKET NO.: 23-00487.001-R-1
PARCEL NO.: 01-12-205-001

The parties of record before the Property Tax Appeal Board are John Vrchota, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **An Increase** 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: \$3,192
IMPR.: \$60,058
TOTAL: \$63,250

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 wood siding exterior construction with 1,400 square feet of living area. The dwelling was constructed in 1955 and is approximately 69 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a 528 square foot garage.¹ The property has a 6,251 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 0.76 of a mile to 1.64 miles from the subject. Two comparables have 7,501 or 10,424 square foot sites. The comparables are improved with 2-story homes of wood siding exterior construction ranging in

¹ The parties differ regarding the subject's fireplace amenity. The Board finds the best evidence of this amenity is found in the subject's property record card presented by the board of review which was not refuted by the appellant.

size from 1,287 to 1,610 square feet of living area. The dwellings are 32 or 74 years old. Each home has a garage ranging in size from 324 to 420 square feet of building area. Two homes have central air conditioning. The comparables sold from May 2021 to August 2023 for prices of \$150,000 and \$165,000 or from \$93.17 to \$128.21 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 \$59,892. The subject's assessment reflects a market value of \$179,694 or \$128.35 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted a brief from the township assessor contending that the subject's kitchen was recently updated with new cabinets, counters, lighting, paint, carpet, and trim and doors, as described in a recent rental listing sheet included with the brief. Moreover, the township assessor argued the appellant's comparables #1 and #3 are located more distant from the subject and within the village limits unlike the subject. The township assessor asserted the appellant's comparables #1 and #2 sold "as is" in an inferior condition to the subject. The township assessor included listing sheets for these sales with the brief.

The board of review also presented information on four comparable sales located within 0.65 of a mile from the subject. The parcels range in size from 5,750 to 13,556 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding exterior construction ranging in size from 960 to 1,844 square feet of living area. The dwellings range in age from 58 to 73 years old. Each home has central air conditioning and a garage ranging in size from 320 to 1,164 square feet of building area. Two homes each have a fireplace. The comparables sold from February 2022 to April 2023 for prices ranging from \$185,000 to \$265,000 or from \$121.48 to \$192.71 per square foot of living area, including land. Based on this evidence, the board of review, through the township assessor, requested an increase 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. However, the Board finds the board of review met this burden of proof and an increase in the subject's assessment is justified.

² Section 1910.50(c)(1) of the Board's procedural rules 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 2023.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which sold less proximate in time to the assessment date than the other sales in this record and/or which are located more than one mile from the subject.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date and are similar to the subject in location, age, and some features, although these comparables have central air conditioning unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, two comparables have much larger sites than the subject, suggesting downward adjustments to these comparables would be needed for this features to make them more equivalent to the subject. Three comparables are substantially larger homes than the subject, suggesting downward adjustments would be needed for this feature, and one comparable is a substantially smaller home than the subject, suggesting an upward adjustment would be needed. These most similar comparables sold for prices ranging from \$185,000 to \$265,000 or from \$121.48 to \$192.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$179,694 or \$128.35 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of total market value and within the range on a per square foot basis, but appears to be undervalued after considering appropriate adjustments to the best comparables for differences from the subject. Based on this record, the Board finds a reduction in the subject's assessment is not justified but an increase in the subject's assessment 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

AGENCY

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