



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

APPELLANT: Stephen Szoke
DOCKET NO.: 23-00538.001-R-1
PARCEL NO.: 02-18-204-053

The parties of record before the Property Tax Appeal Board are Stephen Szoke, 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 **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: \$6,689
IMPR.: \$105,603
TOTAL: \$112,292

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.

Preliminary Matter

This appeal was filed on January 22, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables #4 through #12 set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1, #2 and #3 in the additional grid are duplicates of the Sec. V data].

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 2,592 square feet of living area. The dwelling is approximately 32 years old. Features include a walkout-style basement with finished area, central air conditioning, three full and one-half

bathrooms, two fireplaces and a 400 square foot garage. The property has a 7,858 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The properties are each located in the same neighborhood code as the subject and within .48 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction that are either 27 or 33 years old. The comparables range in size from 2,516 to 2,613 square feet of living area. Features include a basement, two full and one-half bathrooms, a fireplace and a garage ranging in size from 400 to 690 square feet of building area. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$96,035 to \$101,946 or from \$38.17 to \$39.38 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$99,870 or \$38.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,292. The subject property has an improvement assessment of \$105,603 or \$40.74 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the Antioch Township Assessor Lee D. Perry, submitted a memorandum, property record card and information on four equity comparables.

In rebuttal, the assessor's memorandum reported the appellant's evidentiary submission failed to depict 868 square feet of finished area and walkout basement features of the subject. The assessor further asserted, without the finished basement area, the subject's assessment would have been \$37.48 per square foot of living area. The assessor further contends that none of the appellant's comparables presented in this appeal have three and one-half bathrooms like the subject and the appellant's comparables lack basement finish.

The four board of review equity comparables are each located in the same neighborhood code as the subject and within .46 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction that are either 27 or 32 years old. The comparables range in size from 2,432 to 2,760 square feet of living area. Features include a basement, with finished area. Each dwelling has central air conditioning. Comparables #1 #2 and #4 have either two full and one-half or three full and one-half bathrooms while comparable #3 has four full and one-half bathrooms. Each dwelling has one or two fireplaces and a garage ranging in size from 400 to 480 square feet of building area. The comparables have improvement assessments ranging from \$109,330 to \$112,316 or from \$40.69 to \$44.95 per square foot of living area. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal

treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's comparables which lack finished basement area, a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables which have varying degrees of similarity to the subject dwelling recognizing adjustments to the comparables for differences in dwelling size, age, number of bathrooms and other features would be necessary to make the comparables more equivalent to the subject. These comparables have improvement assessments ranging from \$109,330 to \$112,316 or from \$40.69 to \$44.95 per square foot of living area. The subject's improvement assessment of \$105,603 or \$40.74 per square foot of living area falls below the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot of living area basis. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: _____

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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