



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

APPELLANT: Kirk Jurinek
DOCKET NO.: 23-00545.001-R-1
PARCEL NO.: 02-19-303-006

The parties of record before the Property Tax Appeal Board are Kirk Jurinek, 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: \$13,278
IMPR.: \$118,382
TOTAL: \$131,660

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 one-story dwelling¹ of wood siding exterior construction with 2,730 square feet of living area. The dwelling was constructed in 1990 and is approximately 33 years old. Features include an unfinished basement, central air conditioning, a fireplace and an 816 square foot garage. The property has an inground swimming pool and a 1,320 square foot pole barn. The property has an approximately 43,333 square foot site and is located in Antioch, Antioch Township, Lake County.

¹ The appellant reported a one-story design and although the board of review reported a two-story design, the subject's property record card submitted by the board of review, depicts a one-story dwelling which the Board finds is the best descriptive evidence in the record including a schematic drawing. In addition, the Board finds photographs presented by the board of review do not clearly depict a two-story subject dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales along with a brief. The brief contends that only comparables #1 and #2 are within the subject's neighborhood and that comparable #1 is a larger dwelling than the subject. Counsel further asserted comparable #3 has a larger basement than the subject. The three comparables have sites ranging in size from 10,019 to 40,511 square feet of land area that are improved with one-story dwellings of wood siding exterior construction ranging in size from 2,247 to 3,009 square feet of living area. The dwellings were either 31 or 46 years old. The comparables have unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 660 to 1,044 square feet of building area. The comparables sold from April to December 2021 for prices ranging from \$326,000 to \$409,000 or from \$135.93 to \$148.93 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 \$131,660. The subject's assessment reflects a market value of \$395,020 or \$144.70 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment, the board of review submitted data prepared by the Antioch Township Assessor, Lee D. Perry, namely, a memorandum, the subject's property record card and information on four comparable sales.

In the memorandum, the appellant's description of the subject was criticized for failing to include the pool and pole barn. Despite the property record card, Perry asserted the subject is a two-story home and thus two of appellant's comparables were criticized for one-story design, compared to the subject. Comparables were also criticized for differences in age.

The board of review comparable sales are each located in the same neighborhood code as the subject and within .98 of a mile from the subject property. The parcels range in size from 40,053 to 42,650 square feet of land area and are each improved with either a 1.5-story or a 2-story dwelling of wood siding exterior construction. The homes range in age from 34 to 46 years old and range in size from 2,248 to 2,487 square feet of living area. Each comparable has a basement, with finished area ranging in size from 312 to 1,240 square feet. Each comparable has central air conditioning and a fireplace. Each comparable has one or two garages ranging in size from 400 to 768 square feet of building area. The comparables sold from March 2021 to January 2024 for prices ranging from \$350,000 to \$401,000 or from \$140.73 to \$177.94 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

² 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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

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.

The parties presented a total of seven suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and to the board of review comparables which each differ in design from the subject dwelling and/or have finished basement area which is not a feature of the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 which are most similar to the subject in location, design and bracket the subject in dwelling size. Adjustments to the comparables are necessary for differences when compared to the subject, including upward adjustments for the lack of a swimming pool and/or a pole barn. These most similar comparables sold for prices of \$326,000 and \$409,000 or for \$135.93 and \$145.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$395,020 or \$144.70 per square foot of living area, including land, which is bracketed by the best comparable sales in this record both in terms of overall value and on a square-foot basis. Based on this evidence and after considering necessary adjustments to the best comparables for differences when compared to the subject, the Board finds 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kirk Jurinek, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085