



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

APPELLANT: Christoper Podraza
DOCKET NO.: 23-00842.001-R-1
PARCEL NO.: 13-21-103-002

The parties of record before the Property Tax Appeal Board are Christoper Podraza, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 **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: \$20,954
IMPR.: \$124,197
TOTAL: \$145,151

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 two-story dwelling of frame with brick exterior construction containing 2,752 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has an 10,019 square foot site and is located in Fox River Grove, Cuba Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood code as the subject and within .23 of a mile from the subject. The parcels range in size from 9,148 to 17,860 square feet of land area and are improved with a two-story dwelling of frame with brick exterior construction and contain either 2,676 or 2,752 square feet of living area. The dwellings were built in either 1992 or 1993 and each dwelling has a basement, three of which have finished

area. Features include central air conditioning, a fireplace, and either a 462 or a 704 square foot garage. The comparables sold from June 2020 to June 2021 for prices ranging from \$345,000 to \$448,500 or from \$125.36 to \$162.97 per square foot of living area, including land.

The appellant also submitted an additional grid analysis comparing the similar dwelling sizes and the different features and land market value adjustments of the subject property to the appellant's comparables. Based on this evidence, the appellant requested a reduced total assessment of \$133,000 which would reflect a market value of \$399,040 or \$145.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,151. The subject's assessment reflects a market value of \$435,497 or \$158.25 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

The board of review provided documentation prepared by the township assessor. The assessor asserted that the appellant's comparable sales, while similar in dwelling size, fail to account for the upswing in the market leading up to the lien date of January 1, 2023. The documentation included a map, grid analyses, Multiple Listing Service (MLS) data sheets, and other supportive documentation of 18 comparable sales of properties in the subject's Victoria Woods subdivision, that occurred from January 2020 to July 2023. Seven of the 18 comparables are the same properties presented in the parties' grid analyses. The board of review also asserted the subject's neighborhood crosses over into the Lake and McHenry County lines and presented copies of the 2022 real estate tax bills of the subject property in Lake County and also another property within the subject's subdivision in McHenry County. However, the board of review did not provide an explanation of the relevance for presenting the tax bills in this appeal.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood code as the subject and within .10 of a mile from the subject. The parcels range in size from 9,148 to 10,019 square feet of land area and are each improved with a two-story dwelling of frame with brick exterior construction and contain from 1,950 to 2,297 square feet of living area. Each dwelling was built in 1993 and has a basement, two of which have finished area. Features include central air conditioning, a fireplace, and from a 400 to a 441 square foot garage. The comparables sold from December 2021 to August 2022 for prices ranging from \$390,000 to \$430,000 or from \$187.20 to \$200.00 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of 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

¹ 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.

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 submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. Although the appellant's comparables are more similar in property characteristics to the subject, the sales occurred more than 18 months prior to the subject's January 1, 2023 lien date and, thus, are less likely to be indicative of the subject's estimated market value as of the lien date for this appeal.

The Board finds the best evidence of market value to be the board of review comparable sales that sold more proximate in time to the subject's lien date. Although these comparables are similar to the subject in location, exterior construction, age, and some features, the comparables still require upward adjustments for their smaller dwelling and garage sizes, as well as comparable #2's lack of basement finish, to make them more equivalent to the subject property. These three comparables sold from December 2021 to August 2022 for prices ranging from \$390,000 to \$430,000 or from \$187.20 to \$200.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$435,497 or \$158.25 per square foot of living area, including land, which falls above these three comparable sales on an overall value basis but below on a price per-square-foot basis. The subject's higher overall value is logical given its superior dwelling size and features described above. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not 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: _____

October 15, 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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