



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

APPELLANT: Leonard Vraniak
DOCKET NO.: 23-01022.001-R-1
PARCEL NO.: 13-03-401-009

The parties of record before the Property Tax Appeal Board are Leonard Vraniak, 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: \$37,027
IMPR.: \$190,449
TOTAL: \$227,476

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 frame exterior construction with 3,796 square feet of living area. The dwelling was constructed in 1975. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 576 square foot garage. The property has a 76,242 square foot site and is located in Tower Lakes, Cuba 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 within .82 of a mile from the subject and same assessment neighborhood code as the subject. The comparables have sites ranging in size from 24,277 to 51,630 and are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,692 to 3,525 square feet of living area. The dwellings were built from 1967 to 1984 with the oldest comparable having an effective age of

1972. The comparables have basements with finished area, three of which are walkouts. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 572 to 858 square feet of building area. The comparables sold in March to December 2021 for prices ranging from \$346,000 to \$665,000 or from \$128.53 to \$188.65 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant submitted the Lake County Board of Review Final Decision disclosing the subject's total assessment of \$227,476 which reflects a market value of \$682,496 or \$179.79 per square foot of living area, land included, when using the statutory level of assessment.¹

The board of review submitted its "Board of Review Notes on Appeal".

In response to the appeal, the board of review submitted a cover letter from the Cuba Township Assessor noting the subject was purchased for \$540,000 in 2016 and in 2022 a 736 square foot addition was completed with an estimated permit cost of \$189,000. The assessor argued appellant's comparable #1 was extremely dated with a mansard roof and since purchase has been completely remodeled. Comparables #1 and #2 are 1,000 square feet smaller than the subject. Comparable #4 is a contemporary house that typically attracts fewer buyers.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .17 of a mile to 1.03 miles from the subject and within the same assessment neighborhood as the subject. Comparable #2 is the same sale as appellant's comparable #5. The comparables have sites ranging in size from 40,744 to 103,710 and are improved with 1.5-story or 2-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,525 to 3,918 square feet of living area. The dwellings were built from 1975 to 1985 and have basements with finished area, two of which are either lookout or walkout. Each home has central air conditioning, two or three fireplaces and a garage ranging in size from 693 to 740 square feet of building area. The comparables sold from June 2021 to September 2022 for prices ranging from \$665,000 to \$750,000 or from \$172.28 to \$200.96 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The record contains eight comparables sales for the Board's consideration which includes the parties' common comparable. The Board gives less weight to appellant's comparables #1, #2, #3 and #4 as well as board of review comparable #1 due to differences in dwelling size when compared to the subject and/or sold less proximate in time to the assessment date at issue than the other comparables in the record. The Board gives less weight to board of review comparable #4 due to its location being over 1 mile from the subject.

The Board finds the best evidence of the subject's market value to the parties' common comparable and board of review comparable #3 which sold more proximate in time to the assessment date at issue and are more similar in location, dwelling size, and most features. The comparables sold in November 2021 or September 2022 for prices of \$665,000 and \$750,000 or \$188.65 and \$200.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$682,496 or \$179.79 per square foot of living area, including land, which is bracketed by the best comparable sales in this record on overall market value and falls below on price per square foot. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's higher estimated overall market value as reflected by its assessment is supported 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: _____

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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