



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

APPELLANT: Bradley Pekarik
DOCKET NO.: 23-02290.001-R-1
PARCEL NO.: 05-11-206-007

The parties of record before the Property Tax Appeal Board are Bradley Pekarik, 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 **A Reduction** 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: \$37,590
IMPR.: \$68,746
TOTAL: \$106,336

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 2,181 square feet of living area. The dwelling was constructed in 1960 and is approximately 63 years old. Features of the home include a partial basement, central air conditioning, a fireplace, an inground swimming pool, and a 440 square foot pool house. The property has a 15,002 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$251,000 as of January 1, 2023. The appraisal was prepared by R. Steven Kephart, a certified residential real estate appraiser, for ad valorem tax purposes. The appraiser noted the subject has some items of deferred maintenance which are depicted in photographs of the subject included in the appraisal.

Under the sales comparison approach, the appraiser selected five comparable sales located from 1.52 to 2.75 miles from the subject. The parcels range in size from 5,663 to 30,692 square feet of land area and are improved with ranch-style or 2-story homes of frame, vinyl, and/or brick exterior construction ranging in size from 1,253 to 2,370 square feet of living area. The dwellings range in age from 62 to 100 years old. Two comparables have a basement, one of which has finished area. Each comparable has central air conditioning, four comparables have one or two fireplaces, and four comparables have a 2-car garage. One comparable has a coach house. The comparables sold from April 2021 to July 2022 for prices ranging from \$232,000 to \$300,000 or from \$97.89 to \$221.87 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$200,810 to \$277,810. The appraiser concluded a value for the subject of \$251,000 as of January 1, 2023.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,468. The subject's assessment reflects a market value of \$377,574 or \$173.12 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a brief from the township assessor. The assessor disagreed with the appraiser's conclusion regarding the poor condition of the subject home as the appraiser did not assert the maintenance issues render subject property uninhabitable. The assessor further disagreed with the appraiser's large adjustments for condition and asserted appraisal sale #1 was sold "as is" and was uninhabitable at the time of sale. The assessor contended the adjustments for garage amenity were not appropriate as the subject has an adjacent parcel across the street with two detached garages and three sheds. It was further argued the appraisal sales are located more than one mile from the subject and differ from the subject in design and/or age.

Attached to the assessor's brief photographs of the subject, including the pool and pool house; listing sheets for appraisal sale #1 (describing its uninhabitable condition) and appraisal sale #2 (with notes that recorded Real Estate Transfer Declaration was found for this sale);¹ a Real Estate Transfer Declaration for appraisal sale #4, indicating the property was not advertised for sale; and photographs of appraisal sale #5, depicting two homes.

The assessor also included a sales ratio report for sales from January 2020 to November 2023 in the subject's neighborhood. The Board finds these comparable sales were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed

¹ Although appraisal sale #2 was questioned, the listing sheet for this sale indicates it was listed for sale for three days with multiple offers received. The listing sheet depicts a sale date of May 10, 2022 for a price of \$275,500 with a listing price of \$260,000.

after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the comparable sales presented in the sales ratio study submitted by the board of review are given no weight.

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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted a critique of the appraisal prepared by the township assessor. The Board gives less weight to the appraised value conclusion. The Board finds the appraiser characterization of the subject in poor condition was not supported in the appraisal and required large adjustments to the comparables for differences in condition. Moreover, the Board finds appraisal sale #4 was not advertised for sale, suggesting this was not an arm's length sale reflective of market value, and appraisal sale #5 has two homes unlike the subject, which were not described by the appraiser. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal.

The record contains a total of five comparable sales for the Board's consideration. The Board gives less weight to appraisal sales #4 and #5 for the reasons stated above. The Board also gives less weight to appraisal sale #1 which sold in a gutted condition as described by the appraiser and in its listing sheet, which differ substantially from the subject's condition as depicted in photographs of the subject presented by both parties.

The Board finds the best evidence of market value to be appraisal sales #2 and #3, which sold relatively proximate in time to the assessment date and are more similar to the subject in design and dwelling size but have varying degrees of similarity to the subject in age, site size, and features. These comparables lack an inground swimming pool, a pool house, and a basement, all features of the subject, and one comparable is a much smaller and older home with a substantially smaller site than the subject, suggesting upward adjustments to these comparables for these features would be needed. However, these comparables each have a garage unlike the subject, suggesting downward adjustments for this feature would be needed.

These comparables sold for prices of \$275,500 and \$300,000 or \$129.22 and \$177.30 per square foot of living area, including land, respectively. The subject's assessment reflects a market value

of \$377,574 or \$173.12 per square foot of living area, including land, which is above the two best comparable sales in terms of total market value and is bracketed by the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject and considering the subject's deferred maintenance as depicted in the appraisal photographs, the Board finds a reduction in the subject's assessment is 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: _____

May 20, 2025



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

Bradley Pekarik, 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