



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

APPELLANT: Cory Cybul
DOCKET NO.: 16-03291.001-R-1
PARCEL NO.: 06-16-325-012

The parties of record before the Property Tax Appeal Board are Cory Cybul, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$5,473
IMPR.: \$18,534
TOTAL: \$24,007

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 2016 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 dwelling of frame construction with 972 square feet of living area. The dwelling was constructed in 1982. The home has a crawl-space foundation. The property has a 5,000 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 27, 2014 for a price of \$42,550. The appellant provided a copy of the Multiple Listing Service (MLS) listing for the subject property describing the property as the home is in need of some rehab. The MLS listing sheet indicated the property had been exposed on the open market for 49 days. The appellant also provided a copy of the subject's Listing and Property History Report. In further support of

the purchase the appellant submitted a copy of the settlement statement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,007. The subject's assessment reflects a market value of \$72,397 or \$74.48 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

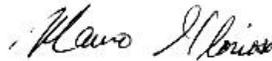
In support of its contention of the correct assessment, the board of review submitted two Multiple Listing Service (MLS) listing for the subject property. The March 28, 2014 listing indicates the home is in need of some rehab, while the August 25, 2014 rental listing indicates the subject property is a completely remodeled ranch home. In further support of its assessment, the board of review also submitted information on four comparable sales. The comparables were improved with one-story dwellings of frame exterior construction having 936 or 960 square feet of living area. The dwellings were constructed from 1984 to 1987. Each comparable a crawl-space foundation. Additionally, two comparables have central air conditioning and comparable #4 has a 280 square foot garage. The comparables have sites ranging in size from 4,356 to 5,431 square feet of land area. These properties sold from February 2015 to November 2015 for prices ranging from \$76,400 to \$95,000 or from \$79.58 to \$98.96 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 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 no reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record to be the four comparable sales submitted by the board of review. These comparables were similar to the subject in location, size, design, age, features and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold from February 2015 to November 2015 for for prices ranging from \$76,400 to \$95,000 or from \$79.58 to \$98.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$72,397 or \$74.48 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. This evidence suggests the subject property is under-assessed. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and does not reflect the remodeling that occurred after the sale according to the Multiple Listing Service (MLS) rental listing of the subject property submitted by the board of review. Based on this record the Board finds the subject's assessment is reflective of market value and no 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: February 13, 2019



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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