



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brian Kovarik
DOCKET NO.: 16-03320.001-R-1
PARCEL NO.: 05-26-304-015

The parties of record before the Property Tax Appeal Board are Brian Kovarik, 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 **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:	\$18,291
IMPR.:	\$75,597
TOTAL:	\$93,888

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 is improved with a two-story single-family dwelling of wood siding exterior construction situated on a 40,765-square foot lot. The dwelling was built in 1990 and contains 3,192 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 748-square foot attached garage. The subject also features two wood decks and an above-ground pool. The dwelling is located in Ingleside, Grant Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .18 of a mile to 1.82 miles from the subject. The dwellings are situated on lots ranging in size from 41,382 to 64,480 square feet

of land area. The comparables consist of one, one and one-half story and two, two-story single-family dwellings of brick or wood siding exterior construction which were built from 1975 to 2000. The dwellings range in size from 2,886 to 3,802 square feet of living area. Two comparables have full basements with a finished area; one comparable has a partial basement with a finished area. Each comparable has central air conditioning; one or two fireplaces; and an attached garage ranging in size from 462 to 876-square feet of building area. Each comparable also features one or two wood decks and one or two porches and one comparable has a shed. The appellant's attorney also submitted the listing sheets for comparables #1 and #3 which state that comparable #1 was custom designed and built, recently updated and has a two-story sunroom and that comparable #3 has an in-law suite, two beautifully updated kitchens, two master suites and two laundry rooms. The comparables sold from May 2016 to July 2016 for prices ranging from \$263,500 to \$300,000 or from \$78.91 to \$93.05 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$263,313 or \$82.49 per square foot of living area, land included, based on the 2016 three-year statutory level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,937. The subject's assessment reflects a market value of approximately \$301,378 or \$94.42 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 information on four comparable sales, one of which was also submitted by the appellant. The properties are located from .18 to .648 of a mile from the subject and all have the same neighborhood code as the subject. The dwellings are situated on lots ranging in size from 36,580 to 64,480 square feet of land area. The comparables consist of one, one and one-half story and three, two-story single-family dwellings of wood siding or brick and wood siding exterior construction. The homes were built from 1963 to 1988 and range in size from 2,210 to 3,210 square feet of living area. The comparables each have full basements, two with finished areas; central air conditioning; one or three fireplaces; and a garage ranging in size from 462 to 783-square feet of building area. One comparable features an additional 904-square foot garage. Two comparables have in-ground pools, one of which is indoors. Each comparable has one or two wood decks and one or two porches. Two comparables have concrete patios and two each have a shed. The comparables sold from May 2014 to December 2016 for prices ranging from \$242,500 to \$345,000 or from \$91.30 to \$109.73 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

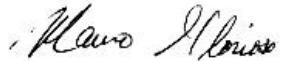
Conclusion of Law

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 parties presented sales data for six suggested comparable properties for the Board's consideration as one comparable was presented by both parties. Appellant's comparables #2 and #3 received reduced weight by the Board. Appellant's comparable #2 is an older dwelling of one and one-half story design, dissimilar to the subject's two-story design, and features a finished area in the basement. Appellant's comparable #3 was recently updated and features two beautifully updated kitchens, two master suites and two laundry rooms, and a finished area in the basement, all superior to the subject. Board of review's comparables #3 and #4 received reduced weight by the Board as their 2014 sales are dated and thus less indicative of fair market value as of the subject's January 1, 2016 assessment date. Both of these comparables are older dwellings when compared to the subject. Further, board of review comparable #3 has an indoor pool and second garage containing 904-square feet of building area, and comparable #4 has an inground pool and a finished area in the basement, all superior when compared to the subject.

The Board finds the best evidence of market value to be the appellant's/board of review's comparable #1 and board of review comparable #2 as these dwellings are most similar to the subject in location, age, design, dwelling size, and most features. These comparables sold in June and December of 2016 for \$263,500 and \$275,000 or \$91.30 and \$92.07 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$301,378 or \$94.42 per square foot of living area, including land, which is not supported by the best comparable sales in this record. Based on this evidence and after making adjustments for differences in some features, 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:

C E R T I F I C A T I O N

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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