



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

APPELLANT: John Bojan
DOCKET NO.: 21-01161.001-R-1
PARCEL NO.: 16-25-307-002

The parties of record before the Property Tax Appeal Board are John Bojan, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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: \$84,651
IMPR.: \$80,094
TOTAL: \$164,745

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 2021 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 wood siding exterior construction with 2,420 square feet of living area.¹ The dwelling was built in 1920 and has an effective year built of 1962. Features of the home include a basement with finished area, a crawl space foundation, central air conditioning, one fireplace, and a garage with 625 square feet of building area. The property has an approximately 14,160 square foot site and is located in Highland Park, Moraine 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 with the same assessment neighborhood code as the subject property and located within 0.27 of a mile from the subject. The comparables have sites that range from 11,720 to 24,100 square feet of land area. The

¹ The only description of the subject property was provided by the appellant.

comparables are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 2,364 to 3,040 square feet of living area. The dwellings were built from 1928 to 1946 with effective years built ranging from 1937 to 1955. Each comparable has a basement with two having finished area, central air conditioning, one fireplace, and a garage that ranges in size from 288 to 500 square feet of building area. The properties sold from May to September 2020 for prices ranging from \$440,000 to \$600,000 or from \$186.13 to \$197.37 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$164,747 which reflects a market value of \$494,284 or \$204.25 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,664. The subject's assessment reflects a market value of \$561,395 or \$231.98 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

The board of review did not submit any comparable sales in support of its contention of the correct assessment. Based on the evidence in this record, 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, based on this limited record, that a reduction in the subject's assessment is warranted.

The appellant provided the only evidence in this record for the Board's consideration. The Board finds these comparables are similar in location and design with varying degrees of similarity in age/effective age, dwelling size, and other features. These three properties sold from May to September 2020 for prices ranging from \$440,000 to \$600,000 or from \$186.13 to \$197.37 per square foot of living area, land included. The subject's assessment reflects a market value of \$561,395 or \$231.98 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record on an overall market value basis but above the range on a per square foot basis and is excessive. Based on this limited record and after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment and commensurate with the subject's request is 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: September 19, 2023



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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COUNTY

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