



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

APPELLANT: Edward Batko
DOCKET NO.: 21-02187.001-R-1
PARCEL NO.: 16-32-122-006

The parties of record before the Property Tax Appeal Board are Edward Batko, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **An Increase** 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: \$48,262
IMPR.: \$53,118
TOTAL: \$101,380

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 split-level dwelling¹ of wood siding exterior construction with 1,072 square feet of living area. The dwelling was constructed in 1959. Features of the home include a lower level, central air conditioning, and a 312 square foot garage. The property has a 9,000 square foot site and is located in Deerfield, West Deerfield 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 0.44 of a mile from the subject. The comparables have 9,000 or 11,630 square foot sites that are improved with split-level homes of brick and wood siding exterior construction with either 1,195 or 1,208 square feet

¹ Although the parties describe the subject as a 1-story home, the subject's property record card and photograph submitted by the board of review, which contains a sketch of the subject home, depicts a lower level, indicating the subject is a split-level home.

of living area. The dwellings were built in 1956. Each home has a lower level, two of which have finished area, and central air conditioning. Two homes have either a 253 or a 275 square foot garage. The comparables sold from March to September 2018 for prices ranging from \$272,000 to \$288,000 or from \$227.62 to \$241.00 per square foot of living area, including land. These comparables have total assessments ranging from \$90,622 to \$95,951 or from \$75.83 to \$80.29 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,137. The subject's assessment reflects a market value of \$268,081 or \$250.08 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.28 of a mile from the subject. Comparables #1 and #3 each have a 9,000 square foot site. The comparables are improved with split-level homes of wood siding exterior construction with 1,072 square feet of living area. The dwellings were built in 1958. Each home has a lower level, central air conditioning, and a 312 square foot garage. Two homes each have a fireplace. The comparables sold from October 2020 to July 2021 for prices ranging from \$362,000 to \$500,000 or from \$337.69 to \$466.42 per square foot of living area, including land. These comparables have total assessments ranging from \$101,380 to \$106,972 or from \$94.57 to \$99.79 per square foot of living area, land included.

The board of review submitted a memorandum contending that the appellant's comparables sold in 2018 which is too remote from the assessment date to indicate the subject's value as of the assessment date. The board of review argued its comparables sold proximate in time to the assessment and are nearly identical to the subject in features.

Based on this evidence, the board of review requested an increase in the subject's assessment to \$120,655, which would reflect a market value of \$362,872 or \$338.50 per square foot of living area, including land, 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.

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 record fails to support a reduction but does support an increase in the subject's assessment.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables that sold in 2018, which are dated and occurred

less proximate in time to the January 1, 2021 assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date, are identical to the subject in dwelling size, site size, and/or garage size, and are more similar to the subject in age, location, and some features. These most similar comparables sold for prices ranging from \$362,000 to \$500,000 or from \$337.69 to \$466.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,081 or \$250.08 per square foot of living area, including land, which is considerably below the range established by the best comparable sales in this record.

These most similar comparables have total assessments ranging from \$101,380 to \$106,972 or from \$94.57 to \$99.79 per square foot of living area, land included. The Board finds the board of review's proposed increase in the subject's assessment to \$120,655 or \$112.55 per square foot of living area, land included, would be greater than the total assessments established by the best comparable sales in this record. In contrast, the subject's current total assessment of \$89,137 or \$83.15 per square foot of living area, land included, falls below the range of total assessments established by the best comparable sales in this record. Based on this analysis, the Board finds an increase in the subject's assessment is warranted, but not to the level requested by the board of review in order to maintain uniformity of assessments.

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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