



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

APPELLANT: Irina Makkai  
DOCKET NO.: 11-03722.001-R-1  
PARCEL NO.: 16-26-205-009

The parties of record before the Property Tax Appeal Board are Irina Makkai, the appellant, by attorney Laura Godek of Laura Moore Godek, PC, in McHenry, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$72,935  
**IMPR:** \$66,471  
**TOTAL:** \$139,406

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 2011 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 two-story dwelling of frame construction with 2,223 square feet of living area. The dwelling was constructed in 1914. Features of the home include

a full basement with finished area, central air conditioning<sup>1</sup> and a detached two-car garage. The property has a 10,501 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 two appraisals of the subject property estimating, respectively, market values of \$410,000 as of January 1, 2010 and \$430,000 as of December 17, 2010. Based on this evidence, the appellant requested an assessment reduction reflective of a market value of \$410,000 for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,543. The subject's assessment reflects a market value of \$473,606 or \$213.05 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Lake County of 32.42% as determined by the Illinois Department of Revenue.

As to the appellant's appraisal as of January 1, 2010, the board of review noted that four comparable sales in the report occurred in 2009, a considerable period of time prior to the assessment date at issue of January 1, 2011. As to the second appraisal with an opinion as of December 17, 2010, the board of review contends that five of the eight sales presented in the report, without adjustments, support the subject's estimated market value as reflected by the assessment.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant addressed differences between the subject property and each of the board of review's suggested comparables based on Multiple Listing Service data sheets (Exhibits 2, 3, 6, 7 and 8) in terms of age, superior basement finish, superior kitchen upgrades, other upgrades/renovations, fireplace and/or other amenities of these properties when compared to the subject. In addition, the appellant further disputed the board of review's contention that one of the sales comparables in the appellant's appraisal,

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<sup>1</sup> The assessing officials have the subject's basement recorded as unfinished and also have not recorded the dwelling as featuring central air conditioning.

without adjusting for differences, supports the subject's current estimated market value (Exhibit 1).

### 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 Property Tax Appeal Board has given little weight to appellant's appraisal with a valuation date of January 1, 2010 because the value conclusion was based upon sales that occurred in 2009, a date most distant from the assessment date at issue of January 1, 2011 and thus, less likely to be indicative of the subject's market value as of the date at issue.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with a final value conclusion of \$430,000 as of December 17, 2010 as this report was based upon sales that were in relatively close proximity to the subject and which occurred most proximate to the valuation date at issue. Furthermore, the appraiser appears to have made consistent and logical adjustments to these comparables for differences from the subject property in arriving at a value conclusion for the subject.

The Property Tax Appeal Board has given reduced weight to the comparable sales suggested by the board of review due to differences between these properties and the subject, the lack of adjustments for those differences and in particular, less weight was given to comparables #4 and #5 as these sales occurred in 2012, more than one year after the valuation date at issue and these properties were located most distant from the subject.

The subject's assessment reflects a market value of \$473,606 or \$213.05 per square foot of living area, including land, which is above the appraised value of \$430,000 as of December 17, 2010. The Board finds the subject property had a market value of \$430,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of

Docket No: 11-03722.001-R-1

assessments for Lake County of 32.42% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.



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: August 22, 2014



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 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 the subsequent year 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.

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.