



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

APPELLANT: Richard S. Pietrzyk
DOCKET NO.: 12-02576.001-R-1
PARCEL NO.: 06-20-422-023

The parties of record before the Property Tax Appeal Board are Richard S. Pietrzyk, the appellant, by attorney Jerri K. Bush of Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, 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: \$5,413
IMPR.: \$12,252
TOTAL: \$17,665

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 2012 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 1.5-story single family dwelling with vinyl siding exterior construction containing 869 square feet of living area. The dwelling was constructed in 1938. The property has a 5,227 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with 1.5-story dwellings that ranged in size from 828 to 893 square feet of living area. The dwellings were constructed from 1932 to 1945. Two of the comparables were described as having garages with 720 and 352 square feet of building area, respectively. The sales occurred from January 2011 to March 2012 for prices ranging from \$23,000 to \$50,000 or from \$25.90 to \$60.39 per square foot of living area, including land. Adjustments were made to the comparables for time and differences from the subject property to arrive at adjusted prices ranging from \$24,603 to \$51,392 or from \$27.71 to \$62.07 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$9,396.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,665. The subject's assessment reflects a market value of \$53,988 or \$62.13 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a written statement from Martin P. Paulson, Clerk of the Board of Review, asserting there was no support for the adjustments to the comparable sales presented by the appellant and no evidence the adjustments were applied by a qualified state licensed appraiser. Paulson also indicated that according to assessment records, appellant's comparable sale #2 did not sell as indicated on the grid analysis but sold in August 1999.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with 1.5-story dwellings that ranged in size from 719 to 1037 square feet of living area. The dwellings were constructed from 1944 to 1955. Three comparables had central air conditioning and five comparables had garages with either 352 or 528 square feet of building area. The sales occurred from March 2011 to November 2012 for prices ranging from \$37,500 to \$81,500 or from \$52.16 to \$87.63 per square foot of living area, including land. The board of review requested confirmation of the 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 a reduction in the subject's assessment is not warranted.

The record contains 10 sales presented by the parties to support their respective positions. There was some issue as to whether or not appellant's comparable sale #2 sold as indicated in the appellant's analysis; therefore, less weight was given this comparable. The remaining comparables had varying degrees of similarities to the subject property. These properties sold for prices ranging from \$23,000 to \$81,500 or from \$25.90 to \$87.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$53,988 or \$62.13 per square foot of living area, including land, which is within the range established by the remaining comparable sales in this record. After considering these sales the Board finds a reduction in the subject's assessment is not 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.

Chairman

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.