



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

APPELLANT: Bartoszek Marek
DOCKET NO.: 12-02778.001-R-1
PARCEL NO.: 14-21-313-038

The parties of record before the Property Tax Appeal Board are Bartoszek Marek, the appellant, 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: \$22,792
IMPR.: \$84,838
TOTAL: \$107,630

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 consists of a two-story single-family dwelling of frame construction with 1,820 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial unfinished basement, central air conditioning and an attached 400 square foot garage. The

property has a 10,000 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. As to the overvaluation argument, the appellant reported the March 31, 2004 purchase of the subject property for \$312,000 and also reported two comparable sales that occurred in May and June 2007 for prices of \$343,500 and \$370,500, respectively. Based on its assessment, the subject property has an estimated market value of approximately \$322,890.

In support of the inequity argument, the appellant submitted information on four equity comparables located within .23 of a mile from the subject property.

Based on this evidence, the appellant requested an reduced improvement assessment of \$73,992 or \$40.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,630. The subject property has an improvement assessment of \$84,838 or \$46.61 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The board of review also reported two sales of its comparables which occurred in February 2011 and June 2012 for prices of \$315,000 and \$335,000.

Based on this 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the sale of the subject property reported by the appellant is not "recent" having occurred 7 years 10 months prior to the assessment date at issue of January 1, 2012. The Property Tax Appeal Board finds that a sale so remote in time to the assessment date is not likely to be indicative of the subject's estimated market value that is at issue in this proceeding. Similarly, the Board finds the two comparable sales submitted by the appellant were also remote in time to the assessment date having occurred in 2007 and therefore are likewise unlikely to be indicative of the subject's market value as of January 1, 2012. In conclusion, the Board finds that the appellant has not established overvaluation by a preponderance of the evidence. In addition, the board finds that the subject's estimated market value of approximately \$322,890 falls between the two recent comparable sales presented by the board of review. Therefore, there is no evidence in the record to support the contention that the subject property is overvalued.

The taxpayer also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. These comparables had varying degrees of similarity to the subject property and had improvement assessments that ranged from \$40.43 to \$50.63 per square foot of living area. The subject's improvement assessment of \$46.61 per square foot of living area falls within the range established by the best comparables in this record and is particularly well-supported by appellant's comparables #1 and #4 and board of review comparables #2 through #4 which are identical in age, size and several features when compared to the subject property.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction

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in the subject's assessment is not justified on ground of lack of uniformity.

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.