



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

APPELLANT: Hank Stanislowski
DOCKET NO.: 13-00564.001-R-1
PARCEL NO.: 16-09-110-009

The parties of record before the Property Tax Appeal Board are Hank Stanislowski, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in 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: \$62,327
IMPR: \$86,658
TOTAL: \$148,985

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 2013 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 2,016 square feet of living area. The dwelling was constructed in 1969. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and an attached 520 square foot garage. The

property has a 13,201 square foot site and is located in Lake Forest, 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 1.45-miles of the subject property. The comparables consist of a one-story and two, two-story dwellings of frame or brick construction. The homes were built between 1959 and 1966 and range in size from 1,999 to 2,172 square feet of living area. Two of the comparables have basements, one of which has finished area and each home has central air conditioning, a fireplace and a garage ranging in size from 504 to 528 square feet of building area. The comparables sold between April 2011 and October 2012 for prices ranging from \$370,000 to \$410,000 or from \$170.35 to \$205.10 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$124,633 which would reflect a market value of approximately \$373,900 or \$185.47 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,985. The subject's assessment reflects a market value of \$455,333 or \$225.86 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 letter from Martin P. Paulson, Clerk of the Lake County Board of Review, asserting that appellant's sale #1 was located west of Route 41 in a different neighborhood than the subject and on a feeder road with traffic influence. Furthermore, he asserted that appellant's comparable sale #2 was a one-story dwelling with no basement and comparable #3 sold in 2011, a date approximately 19 months prior to the assessment date at issue of January 1, 2013.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .35 of a mile of the subject. The comparables consist of two-story dwellings of brick or frame exterior construction which were built between 1965 and 1976. The dwellings range in size from 2,200 to 2,413 square feet of living area. Each comparable has an unfinished full or partial basement, central air conditioning, a fireplace and a garage ranging in size from

480 to 647 square feet of building area. The comparables sold between October 2012 and August 2013 for prices ranging from \$492,500 to \$590,000 or from \$223.86 to \$250.53 per square foot of living area, including land.

Based on this evidence and argument, 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparable #2 which is a dissimilar one-story dwelling that lacks a basement which is a feature of the subject two-story dwelling. The Board has also given reduced weight to appellant's comparable #3 and as the sale occurred 20 months distant from the assessment date at issue of January 1, 2013.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and the board of review comparable sales. These most similar comparables sold for prices ranging from \$380,000 to \$590,000 or from \$180.95 to \$250.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$455,333 or \$225.86 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Giving due consideration to the age of the dwellings, the most similar comparables are appellant's comparable #1 along with board of review comparables #2 and #4 which range in size from 2,100 to 2,413 square feet and sold for prices ranging from \$180.95 to \$250.53 per square foot of living area, including land. None of these most similar comparables have finished basement area like the subject. Therefore, after considering these comparable sales, the Board finds the appellant did not demonstrate by a preponderance of the evidence

that the subject property's assessment was excessive in relation to its market value and a reduction in the subject's assessment is not 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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Albino

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: September 18, 2015

A. Portol

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.