



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

APPELLANT: Leszek & Barbara Guziejko  
DOCKET NO.: 13-01749.001-R-1  
PARCEL NO.: 14-20-409-010

The parties of record before the Property Tax Appeal Board are Leszek & Barbara Guziejko, the appellants, by Jerri K. Bush, Attorney at Law, 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:** \$ 21,759  
**IMPR.:** \$ 73,307  
**TOTAL:** \$ 95,066

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 frame dwelling that has 1,710 square feet of living area. The dwelling was constructed in 1987. Features include a partial unfinished basement, central air conditioning, a fireplace and a 400 square

foot garage. The subject has a 9,614 square foot site. The subject property is located in Ela Township, Lake County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a limited "Property Tax Analysis" of four comparable sales. Neither the name nor the professional credentials of the person(s) who prepared the report was disclosed. The comparables are located in close proximity and had varying degrees of similarity to the subject in design, age, dwelling size and features. The comparables sold from May 2012 to April 2013 for prices ranging from \$290,000 to \$318,000 or from \$148.09 to \$162.09 per square foot of living area including land. The analysis included "Property Equalization Values" (adjustments) to the comparables for sale date, land<sup>1</sup>, age, square footage, basement area, bath & fixtures, fireplaces and garage area. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$231,722 or a total assessment of \$77,233. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided. Based on this evidence, the appellants 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 \$95,066. The subject's assessment reflects an estimated market value of \$285,999 or \$167.25 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Lake County of 33.24%. In support of the subject's assessment, the board of review submitted an analysis of four comparable sales and a letter addressing the appeal.

With respect to the evidence submitted by the appellants, the board of review argued that the adjustments in the appellants' grid should be given no weight because they lacked support and there was no evidence they were applied by a qualified licensed individual such as a state licensed appraiser.

The comparable sales submitted by the board of review are located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, dwelling size, age and features. The

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<sup>1</sup> The appellants failed to disclose the land sizes for the subject and comparables.

comparables sold from June 2012 to July 2013 for prices ranging from \$315,000 \$359,900 or from \$160.61 to \$189.22 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, appellants' counsel contends the board of review comparables have larger lots than the subject, although the appellant failed to disclose the lot sizes of its comparables. Comparable #1 had a finished basement; comparable #3 is larger in dwelling size; and comparable #4 has a larger garage and overlooks a pond.

### **Conclusion of Law**

The appellants contend 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 appellants failed to meet this burden of proof.

The parties submitted eight comparable sales for the Board's consideration. As an initial matter, the Board finds all the comparables submitted by both parties sold for higher prices than the subject's estimated market value as reflected by its assessment. The Board finds both parties' comparables were relatively similar when compared to the subject in location, age, size, design, and most features. They sold for prices ranging from \$290,000 to \$359,900 or from \$148.09 to \$189.22 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$285,999 or \$167.25 per square foot of living area including land, which is well supported by the comparables contained in this record. Therefore, the Board finds no reduction in the subject's assessment is 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.

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Chairman

*K. L. Fan*

*Mario Alvarez*

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Member

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Member

*JR*

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Member

\_\_\_\_\_  
Acting Member

*Robert Hoffmann*

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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: February 19, 2016

*A. Proctor*

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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.