



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

APPELLANT: Jonathan Bukiewicz  
DOCKET NO.: 14-00643.001-R-1  
PARCEL NO.: 06-26-316-006

The parties of record before the Property Tax Appeal Board are Jonathan Bukiewicz, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$13,528  
**IMPR.:** \$82,211  
**TOTAL:** \$95,739

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 2014 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 1,744 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full basement with finished area, central air conditioning and a detached two-car garage of 360 square feet of building area. The property has a 10,019 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. As part of the appeal, the appellant reported that the last sale of the subject property occurred in March 2014 for \$305,000, although no data concerning the facts about that transaction were provided. (Data in Section IV - Recent Sale Data of the appeal petition had a line drawn through it and "recent sale" was not marked as a basis of the appeal).

In support of the overvaluation argument, the appellant submitted information on three comparable sales for which printouts from the Lake County Chief County Assessment Officer's website were provided.<sup>1</sup> The data is summarized as a one-story and two, two-story frame dwellings that were built between 1885 and 1920. The homes range in size from 1,608 to 1,712 square feet of living area with basements, one of which has finished area. Two of the comparables have a fireplace and each property has a garage ranging in size from 480 to 624 square feet of building area. The properties sold between May 2014 and September 2014 for prices ranging from \$242,000 to \$375,000 or from \$141.36 to \$233.21 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$68,068 which would reflect a market value of approximately \$204,204 or \$117.09 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 \$95,739. The subject's assessment reflects a market value of \$287,332 or \$164.75 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, where board of review sale #2 is the same property as appellant's comparable #2. The comparables consist of a 1.5-story and three, two-story frame dwellings that were built between 1885 and 2001. The homes range in size from 1,384 to 2,220 square feet of living area. Each comparable has a basement, two of which have finished areas. Three of the homes have central air conditioning and each has one or two fireplaces. The properties have garages ranging in size from 270 to 494 square feet of building area. The properties sold between July 2014 and September 2014 for prices ranging from \$235,000 to \$390,000 or from \$162.12 to \$206.02 per square foot of living area, including land.

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.

---

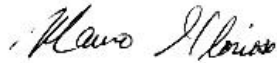
<sup>1</sup> When the appellant initially filed the appeal, the appellant submitted four comparable sales where sales #2, #3 and #4 had occurred in 2002, 2003 and 2006, dates remote in time to the valuation date at issue of January 1, 2014. In accordance with the procedural rules, the appellant was advised of the deficiency. (86 Ill.Admin.Code §1910.30(k)) The appellant timely submitted data on three recent sales of comparable properties.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board with one common property between the parties. The Board has given little weight to appellant's comparable #3 which was a one-story dwelling located on a smaller parcel of 6,534 square feet of land area as compared to the subject parcel of 10,019 square feet of land area. Likewise the Board has given reduced weight to board of review comparable #4 which is also located on a smaller parcel of 5,227 square feet of land area. The Board has also given reduced weight to board of review comparable #1 that was built in 2001 and is therefore substantially newer than the subject dwelling that was built in 1900.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #2 and #3, where both parties' comparable #2 is the same property. These three most similar comparables sold between May 2014 and September 2014 for prices ranging from \$242,000 to \$359,900 or from \$141.36 to \$194.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$287,332 or \$164.75 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and which is below the subject's recent purchase price of \$305,000 or \$174.89 per square foot of living area, including land.

Based on this evidence and the recent purchase price of the subject property, 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



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

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 22, 2016



\_\_\_\_\_  
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.