



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

APPELLANT: Karen Nochimowski  
DOCKET NO.: 15-01845.001-R-1  
PARCEL NO.: 16-32-411-113

The parties of record before the Property Tax Appeal Board are Karen Nochimowski, the appellant, by attorney Abby L. Strauss of Schiller Strauss & Lavin, PC, in Chicago; 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:** \$ 58,769  
**IMPR.:** \$163,534  
**TOTAL:** \$222,303

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 2015 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 brick exterior construction that has 3,396 square feet of living area. The dwelling was built in 1992. The home features an unfinished basement, central air conditioning, a fireplace and a 504 square foot garage. The subject's site size was not disclosed. The subject property is located in West Deerfield Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales located within .99 of mile from the subject. The comparables consist of two-story dwellings of brick exterior construction that were built from 1984 to 1988. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,384 to 3,618 square feet of living area, but their site sizes were not disclosed. The comparables sold

from January 2014 to May 2015 for prices ranging from \$625,000 to \$660,000 or from \$175.51 to \$193.66 per square foot of living area including land. Based on this evidence, the appellant 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 \$222,303. The subject's assessment reflects an estimated market value of \$669,991 or \$197.29 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Lake County of 33.18%.

In support of the subject's assessment, the board of review submitted four comparable sales located in within .52 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction that were built from 1989 to 1997. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,914 to 3,516 square feet of living area, but their site sizes were not disclosed. The comparables sold from July 2013 to March 2015 for prices ranging from \$612,000 to \$810,000 or from \$196.81 to \$252.49 per square foot of living area including land.

With respect to the appellant's evidence, the board of review did not believe appellant's comparable #3 was exposed to the market as no Multiple Listing Service listing could be found. 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to the comparable #1 submitted by the appellant. The board of review asserted the property was not exposed to the open market through the Multiple Listing Service, which was not refuted by the appellant and calls into question the arm's-length nature of the transaction. The Board gave less weight to comparables #1 and #2 submitted by the board of review due to their 2013 sale dates, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board finds the remaining four comparable sales are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables sold from January 2014 to March 2015 for prices ranging from \$635,000 to \$810,000 or from \$175.51 to \$252.49 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$669,991 or \$197.29 per square foot of living area including land, which falls at the lower end of the range established by the most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, 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.



Chairman



Member



Member



Acting 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: \_\_\_\_\_

April 21, 2017



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.