



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

APPELLANT: Miroslaw Owczarek  
DOCKET NO.: 15-01881.001-R-1  
PARCEL NO.: 04-09-215-014

The parties of record before the Property Tax Appeal Board are Miroslaw Owczarek, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$ 3,583  
**IMPR.:** \$19,095  
**TOTAL:** \$22,678

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 one and one-half story dwelling of wood siding exterior construction that has 1,478 square feet of living area. The dwelling was built in 1870. The home features an unfinished basement and a 400 square foot garage. The subject has a 5,375 square foot site. The subject property is located in Benton 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 in the same assessment neighborhood as the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold in January 2013 to March 2015 for prices ranging from \$14,000 to \$47,100 or from \$11.22 to \$39.06 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 subject's final assessment of \$22,678. The subject's assessment reflects an estimated market value of \$68,348 or \$46.24 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 three comparable sales located in the same assessment neighborhood as the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from April 2014 to June 2015 for prices ranging from \$48,000 to \$127,000 or from \$61.54 to \$95.99 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #3 do not have a basement, inferior to the subject's unfinished basement. Comparables #1 and #2 sold in 2013, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date. Finally, the low sale price for comparable #2 of \$14,000 appears to be an outlier in comparison to the other comparable sales contained in the record without any other information regarding its condition or terms of the sale. The Board gave less weight to the comparable #3 submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds the two remaining comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold in March and June of 2015 for prices of \$105,000 and \$127,000 or \$67.48 and \$95.99 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$68,348 or \$46.24 per square foot of living area including land, which is considerably less than 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



Acting Member



Member



Acting 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: May 19, 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.