



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

APPELLANT: Maria Patuszynski
DOCKET NO.: 15-02026.001-R-1
PARCEL NO.: 05-24-100-063

The parties of record before the Property Tax Appeal Board are Maria Patuszynski, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. 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: \$11,736
IMPR.: \$43,257
TOTAL: \$54,993

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 is improved with a one-story dwelling of frame construction with 1,484 square feet of living area. The dwelling was constructed in 1991 and is approximately 24 years old. Features of the property include a full basement that is partially finished, central air conditioning, one fireplace and a detached garage with 720 square feet of building area. The property has a 40,075 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$145,000 as of January 1, 2015. The appraisal was prepared by Garry Nusinow, a certified general real estate appraiser.

In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using six sales improved with five, one-story dwellings and one raised ranch style dwelling that ranged in size from 1,120 to 2,084 square feet of living area. The dwellings ranged in age from 22 to 68 years old. Each comparable has a basement with five being partially finished, central air conditioning and a one-car or a two-car garage. Four comparables each have one fireplace. The properties have sites ranging in size from 8,150 to 53,941 square feet of land area. The sales occurred from February 2013 to March 2015 for prices ranging from \$92,000 to \$187,450 or from \$54.70 to \$111.61 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$119,260 to \$167,400. Based on this analysis the appraiser arrived at an estimated market value of \$145,000. The appellant requested the subject's assessment be reduced to \$48,333 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,993. The subject's assessment reflects a market value of \$165,741 or \$111.68 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% 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 improved with one-story dwellings of wood siding or brick exterior construction that ranged in size from 1,330 to 1,488 square feet of living area. The dwellings were constructed from 1965 to 2006. Three comparables had basements with one being partially finished, three comparables had central air conditioning, two comparables each had one fireplace and each comparable had a garage ranging in size from 400 to 768 square feet of building area. These properties had sites ranging in size from 7,450 to 20,048 square feet of land area. The sales occurred from April 2014 to May 2015 for prices ranging from \$130,000 to \$177,500 or from \$96.44 to \$129.32 per square foot of living area, including land.

The appellant's counsel submitted a rebuttal brief responding to the board of review submission.

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 record contains an appraisal submitted by the appellant and information on four comparable sales provided by the board of review. The Board gives little weight to the conclusion of value contained in the appellant's appraisal. The Board finds appraisal comparable sales #2, #3, #4 and #6 sold from February 2013 to August 2013, not proximate in time to the assessment date. Additionally, comparable sales #1, #2, #5 and #6 were from 25 to 44 years older than the subject property. As a final point sales #1, #2 and #4 differed significantly from the subject in size.

Based on these factors the Board finds the appraisal was not credible in establishing the market value for the subject property as of the assessment date.

The Board gave less weight to board of review sale #1 due to differences from the subject in age. The Board gave most weight to board of review sales #2, #3 and #4 as these comparables sold proximate in time to the assessment date and were relatively similar to the subject in age and size. Each of these comparables was inferior to the subject in land area and comparable #3 was inferior to the subject in features in that it had no basement and no central air conditioning. These three properties sold from April 2014 to May 2015 for price ranging from \$130,000 to \$175,000 or from \$96.44 to \$129.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$165,741 or \$111.68 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence 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



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: June 23, 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.