



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

APPELLANT: Barbara Kwiecinski
DOCKET NO.: 15-02933.001-R-1
PARCEL NO.: 01-27-309-022

The parties of record before the Property Tax Appeal Board are Barbara Kwiecinski, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$1,887
IMPR.: \$21,450
TOTAL: \$23,337

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-story dwelling with wood exterior construction with 960 square feet of living area. The dwelling was constructed in 1945. Features of the home include an unfinished basement, central air conditioning and a fireplace. The property has a 7,203 square foot site¹ and is located in Spring Grove, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted three comparable sales and an appraisal estimating the subject property had a market value of \$70,000 as of January 1, 2015. The appraisal was prepared by Joseph Herchenbach, a Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using three comparable sales improved with ranch-style dwellings located within 90 of a mile from the

¹ It appears P.I.N. 01-27-309-021 has a 7,203 square foot site.

subject property. The dwellings range in size from 985 to 1,148 square feet of living area and are situated on sites that contain from 7,405 to 17,473 square feet of land area. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings were constructed from 1952 to 1960 and sold from February to June of 2014 for prices ranging from \$70,000 to \$96,000 or from \$66.86 to \$83.62 per square foot of living area, including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$68,000 to \$77,500.

The appellant also submitted three comparable sales improved with one-story dwellings located from .18 to 2.74 miles from the subject property. The dwellings range in size from 927 to 1,164 square feet of living area. Comparable #2 and #3 contain 8,100 or 10,018 square feet of land area. No land size was reported for comparable #1. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings were constructed from 1955 to 1965 and sold in August 2014 or July 2015 for prices ranging from \$86,000 to \$172,000 or from \$92.77 to \$147.77 per square foot of living area, including land. The appellant requested the total assessment be reduced to \$21,444 which would reflect a market value of approximately \$64,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,161. The subject's assessment reflects a market value of \$105,970 or \$110.39 per square foot of living area, when applying Lake County's 2015 three-year average median level of assessment of 33.18% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .92 of a mile from the subject property. The dwellings range in size from 927 to 1,148 square feet of living area and are situated on sites that contain from 7,405 to 17,473 square feet of land area. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings were constructed from 1952 to 1960 and sold from February 2014 to July 2015 for prices ranging from \$70,000 to \$96,000 or from \$66.86 to \$93.63 per square foot of living area, including land. The board of review submission included property record cards for the subject and its four comparables. It also included Multiple Listing Service sheets (MLS) for its four comparables. Board of review comparable #1 was the same as the appellant's comparable sale #1. Board of review comparable #2 through #4 were the same comparables used in the appraisal. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review submission also included a memo asserting that the appellant was offered a stipulation to a fair cash value of \$84,999 for both parcels.

In rebuttal, counsel for the appellant asserted that in the appraisal the appraiser notes "the subject does not have a functioning bath or furnace."

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted an appraisal and three suggested sales for the Board's consideration with four comparable common to both parties. The Board gave less weight to the appellant's comparables and the board of review comparable #1 due to their distant location or finished basement when compared to the subject property.

The Board finds the best evidence of market value in the record to be the January 2015 appraisal submitted by the appellant, estimating the subject property had a market value of \$70,000. The subject's assessment reflects a market value above the best evidence of market value in the record. Based on this evidence the Board finds the subject is overvalued and a reduction in the assessment² is justified.

² The reduced assessment will only apply to P.I.N. 01-27-309-022.

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



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: August 18, 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.