



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

APPELLANT: Jadwiga Polszakiewicz
DOCKET NO.: 15-03015.001-R-1
PARCEL NO.: 16-35-403-021

The parties of record before the Property Tax Appeal Board are Jadwiga Polszakiewicz, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$41,830
IMPR.: \$201,988
TOTAL: \$243,818

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 2-story dwelling of frame exterior construction built in 1992. The dwelling contains 3,234 square feet of living area and features a basement with finished area, central air conditioning, a fireplace and a 506 square foot garage. The subject has an 11,500 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Nicholas J. Mulligan in which he estimated the subject property had a market value of \$580,000 or \$179.34 per square foot of living area including land as of January 1, 2015. In developing the sales comparison approach, the appraiser analyzed four comparables that sold from January 2013 through May 2014 for prices ranging from \$568,000 to \$612,500 or from \$152.39 to \$186.79 per square foot of living area including land. After adjusting the comparables for differences with the subject in site, condition, dwelling

size, basement finish and/or other dissimilar features, the comparables adjusted sale prices ranged from \$567,350 to \$592,500. The appraiser also developed the cost approach which estimated the property had a value of \$590,836. In reconciliation the appraiser gave more weight to the market data approach since it best reflects typical buyer seller transactions.

Based on this evidence, the appellant requested the total assessment be reduced to \$193,314 or a market value of approximately \$580,000 or \$179.34 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$243,818. The subject's January 1, 2015 assessment reflects an estimated market value of \$734,834 or \$227.22 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%. as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review took issue with the sale dates, dwelling sizes and/or locations of the comparables selected by the appellant's appraiser.

In support of the subject's assessment, the board of review submitted four comparable sales. These comparables are described as 2-story dwellings of brick or frame construction built between 1963 and 1999. They range in size from 3,125 to 3,551 square feet of living area and are located a distance of .54 to .91 of a mile from the subject. They feature basements, three with finished areas, central air conditioning, 1 or 2 fireplaces and garages that range in size from 391 to 528 square feet of building area. These comparables sold from December 2013 to October 2014 for prices ranging from \$753,500 to \$900,000 or from \$212.19 to \$287.45 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.

The appellant submitted an appraisal estimating the subject property had a market value of \$580,000 or \$179.34 per square foot of living area as of January 1, 2015. The Board gave little weight to the appraisal report based in part on comparables #3 and #4 which sold 20-23 months prior to the subject's assessment date of January 1, 2015. In addition, comparables #2 and #3 had dissimilar ages and comparables #3 and #4 had dissimilar sizes as compared to the subject. No adjustments were made for age or sale dates, and the dwelling size adjustment was inconsistent. Comparables #2, #3 and #4 were all larger than the subject, yet comparable #2 received a positive adjustment while comparables #3 and #4 received negative adjustments. Instead, the Board will analyze the raw sales submitted by both parties.

The parties submitted eight sales comparables for the Board's consideration. Less weight was given to appellant's comparables #2, #3 and #4 based on dissimilar age and/or dwelling size as compared to the subject. Appellant's comparables #3 and #4 also sold 20-23 months prior to the subject's assessment date of January 1, 2015. Less weight was also given to board of review comparables #1, #2 and #3 based on dissimilar dwelling age and/or unfinished basements as compared to the subject's finished basement. The Board finds the best evidence of market value in the record to be appellant's comparable #1 and board of review comparable #4. These comparables were most similar to the subject in location, style, exterior construction, age, dwelling size and most features. They sold for \$612,500 and \$785,000 or for \$186.79 and \$251.20 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$734,834 or \$227.22 per square foot of living area which is supported by the most similar comparable sales in the record on both a total market value basis as well as a per square foot basis. Based on this evidence, the Board finds no reduction in the subject's assessment based on overvaluation 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



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.