



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

APPELLANT: Renata Witczak
DOCKET NO.: 15-04163.001-R-1
PARCEL NO.: 15-24-109-022

The parties of record before the Property Tax Appeal Board are Renata Witczak, the appellant; 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: \$64,021
IMPR.: \$61,891
TOTAL: \$125,912

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 frame dwelling on a crawl-space foundation. The dwelling was constructed in 1961 and contains 1,934 square feet of living area. Features of the home include central air conditioning, 2 fireplaces and a 462 square foot garage. The property has a 23,087 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal.¹ In support of this argument the appellant submitted information on six comparable properties, two of which sold proximate in time to the subject's assessment date of January 1, 2015. All six comparables will also be analyzed for equity. These comparables are one-story dwellings of brick or frame construction built from 1957 to 1969 and ranging in size from 1,748 to 2,432 square feet of living area. All feature garages that range in size from 400 to 584 square feet of building area.

¹ Based on the comparables submitted by both parties, the Board will analyze this appeal for overvaluation as well as assessment inequity.

Five comparables feature central air conditioning, five have one or two fireplaces, and one has an unfinished basement. The comparables are situated on sites that range in size from 20,038 to 23,087 square feet of land area and are located a distance of .37 to .91 of a mile from the subject. They have improvement assessments ranging from \$47,653 to \$73,565 or from \$25.03 to \$30.93 per square foot of living area. Comparables #5 and #6 also sold in March and April 2015 for \$383,500 and \$323,000 or for \$157.69 and \$180.15 per square foot of living area, respectively.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$55,586 and the total assessment be reduced to \$119,607 or a market value of approximately \$358,857 or \$185.55 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 of \$125,912. The subject's assessment reflects a market value of \$379,482 or \$196.22 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. The subject's improvement assessment is \$61,891 or \$32.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables, two of which were also sales. The eight comparables are described as one-story frame dwellings with crawl-space foundations built between 1956 and 1968. They range in size from 1,764 to 2,189 square feet of living area. The comparables feature central air conditioning, one or two fireplaces and garages that range in size from 400 to 1,720 square feet of building area. They are situated on sites ranging in size from 20,038 to 24,394 square feet of land area located a distance of .07 to .71 of a mile from the subject. Comparables #2 and #4 sold in April and June 2015 for \$429,000 and \$455,000 or for \$232.65 and \$257.94 per square foot of living area. The eight equity comparables have improvement assessments ranging from \$63,797 to \$76,494 or from \$31.54 to \$36.29 per square foot of living area, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on inequity is not warranted.

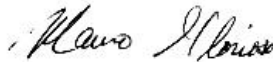
Both parties submitted 14 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #5 and board of review comparable #3 based on dissimilar foundation/basement, dwelling size and/or garage size as compared to the subject. The Board finds appellant's comparables #1, #2, #4 and #6 and the board of review comparables #1, #2 and #4 through #8 to be most similar to the subject in location, style, age, dwelling size

and features. These comparables had improvement assessments that ranged from \$26.58 to \$36.29 per square foot of living area. The subject's improvement assessment of \$32.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity is not justified.

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 based on overvaluation is not warranted.

The parties submitted four sales for the Board to consider. The Board gave less weight to appellant's comparable #5 based on its significantly larger dwelling size as compared to the subject. The Board finds the best evidence of market value in the record to be the board of review comparables #2 and #4 and appellant's comparable #6. These comparables were very similar to the subject in location, size, style, age and features. They sold for prices ranging from \$180.15 to \$257.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$196.22 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



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: March 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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