



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

APPELLANT: Stephen Ptasienski
DOCKET NO.: 15-04728.001-R-1
PARCEL NO.: 01-34-207-025

The parties of record before the Property Tax Appeal Board are Stephen Ptasienski, the appellant, by attorney William L. Saranow, of Saranow Law Group, 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: \$11,882
IMPR.: \$109,542
TOTAL: \$121,424

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 two-story frame dwelling. The dwelling was constructed in 2007 and contains 2,784 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 9,583 square foot lakefront site and is located in Spring Grove, Antioch 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 four comparable properties, one of which had recently sold. These comparables are described as two-story brick or frame dwellings built from

¹ Both parties submitted recent sales information on some of the equity comparables. Therefore, the Board will analyze this appeal for overvaluation as well as assessment inequity.

2004 to 2009 and ranging in size from 2,654 to 2,996 square feet of living area. The comparables feature basements, one with finished area, central air conditioning, fireplaces and garages that range in size from 483 to 976 square feet of building area. The comparables are located a distance of .37 to .58 of a mile from the subject. They have improvement assessments ranging from \$71,415 to \$80,751 or from \$24.29 to \$29.75 per square foot of living area. Comparable #4 sold in August 2015 for \$197,000 or \$72.51 per square foot of living area including land.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$76,783 or \$27.58 per square foot of living area and the total assessment be reduced to \$88,665 or a market value of approximately \$266,022 or \$95.55 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 \$121,424. The subject's assessment reflects a market value of \$365,955 or \$131.45 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 \$109,542 or \$39.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, one of which had recently sold. The comparables are described as two-story frame dwellings built between 2004 and 2009 and ranging in size from 2,575 to 2,963 square feet of living area. The comparables feature basements, one with finished area, central air conditioning and garages that range in size from 644 to 1,340 square feet of building area. Three comparables have fireplaces. They are situated on lakefront sites ranging in size from 7,500 to 21,344 square feet of land area located a distance of .63 to .99 of a mile from the subject. Comparable #3 sold in March 2015 for \$650,000 or \$222.91 per square foot of living area including land. The four comparables have improvement assessments ranging from \$117,604 to \$146,475 or from \$39.69 to \$54.81 per square foot of living area.

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.

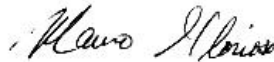
Both parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 and board of review comparable #1 based on their finished basements as compared to the subject's unfinished basement. The Board finds

appellant's comparables #1, #3 and #4 and board of review comparables #2, #3 and #4 to be most similar to the subject in location, exterior construction, style, age and dwelling size. These comparables had improvement assessments that ranged from \$24.29 to \$54.81 per square foot of living area. The subject's improvement assessment of \$39.35 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.

Since both parties submitted recent sales information, the Board will also analyze the appeal based on market value. 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 two recent sales for the Board to consider. These comparables were similar to the subject in location, exterior construction, style, age and dwelling size. The comparables sold in March and August 2015 for \$650,000 and \$197,000 or for \$222.91 and \$72.51 per square foot of living area including land. The subject's assessment reflects a market value of \$365,955 or \$131.45 per square foot of living area including land which is between these comparable sales on both a total market value basis as well as a per square foot basis. 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

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