



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

APPELLANT: Rafal Jacewicz
DOCKET NO.: 15-04842.001-R-1
PARCEL NO.: 16-36-125-012

The parties of record before the Property Tax Appeal Board are Rafal Jacewicz, the appellant, by attorney Mendy L. Pozin, in Northbrook; 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: \$64,844
IMPR.: \$115,441
TOTAL: \$180,285

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 brick dwelling constructed in 1950 containing 2,830 square feet of living area¹. Features of the home include a partial basement with finished area, central air conditioning, 2 fireplaces and a 450 square foot garage. The subject is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. These comparables

¹ The appellant reports in the grid analysis that the subject dwelling has 2,830 square feet of living area and submitted evidence in the form of a print-out from Lake County showing the dwelling size to be 2,830 square feet. In the board of review's grid analysis the dwelling size is reported to be 2,912 square feet of living area. A note on the property record card states the site was visited on August 19, 2016 at which time the square footages of the improvement, garage and basement were corrected. Since both parties believed the dwelling size on the subject's assessment date of January 1, 2015 to be 2,830 square feet of living area, the Board will use that dwelling size in this analysis.

are described as one-story brick dwellings that range in size from 2,890 to 4,456 square feet of living area. They range in age from 50 to 67 years old. The comparables feature central air conditioning, one or four fireplaces and garages that range in size from 484 to 696 square feet of building area. Two of the comparables feature basements, one with finished area. The comparables are located from .34 to .61 of a mile from the subject. They have improvement assessments ranging from \$87,921 to \$165,402 or from \$30.42 to \$37.12 per square foot of living area. The appellant requested the improvement assessment be reduced to \$99,522 or \$35.17 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$115,441 or \$40.79 per square foot of living area based on a dwelling size of 2,830 square feet.

In support of its assessment the board of review submitted information on seven equity comparables. These comparables are described as one-story dwellings of brick or frame construction. They were built between 1947 and 1964 and range in size from 2,696 to 3,334 square feet of living area. They feature basements, three with finished area, central air conditioning, one to three fireplaces and garages that range in size from 440 to 546 square feet of building area. The comparables are located from .22 to .84 of a mile from the subject. They have improvement assessments ranging from \$85,414 to \$175,663 or from \$28.12 to \$53.82 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. 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 is not warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2 and #3 and board of review comparables #1, #2, #3 and #5 based on dissimilar dwelling size, basement and/or basement finish as compared to the subject. The Board finds appellant's comparable #1 and board of review comparables #4, #6 and #7 most similar to the subject. These four comparables had improvement assessments that ranged from \$36.72 to \$53.82 per square foot of living area. The subject's improvement assessment of \$40.79 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 no reduction in the subject's assessment is 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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