



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

9APPELLANT: Jacob Rzeszut
DOCKET NO.: 16-02227.001-R-1
PARCEL NO.: 02-35-213-023

The parties of record before the Property Tax Appeal Board are Jacob Rzeszut, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$25,207
IMPR.: \$56,104
TOTAL: \$81,311

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 2016 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 is improved with a single-family tri-level dwelling of frame exterior construction containing 1,516 square feet of above grade living area. The dwelling was constructed in 1985. Features of the home include a finished lower level, central air conditioning, a fireplace, and a 528-square foot garage. The property is situated on a 12,938-square foot site and located in Lindenhurst, Lake Villa Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .10 to .46 of a mile from the subject and situated on sites ranging in size from 10,500 to 15,415 square feet of land area. The comparables are improved with one, tri-level dwelling, one, two-story dwelling, and one, part one-story and part two-story dwelling, all of frame exterior construction. The dwellings range in size from 1,516 to 2,812 square feet of above grade living area. The homes were built from 1985

to 1988. One comparable has a finished lower level. Each comparable has a basement, one with a finished area, central air conditioning, a fireplace, and a garage ranging in size from 462 to 529 square feet of building area. The comparables sold from August 2015 to May 2016 for prices ranging from \$210,000 to \$261,000 or from \$81.79 to \$138.52 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$219,978 or \$145.10 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,311. The subject's assessment reflects a market value of \$245,208 or \$161.75 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales, one of which was also used by the appellant. The properties are located from .114 to .711 of a mile from the subject and situated on sites ranging in size from 10,400 to 19,894 square feet of land area. Four of the comparables have the same neighborhood code as the subject property. The comparables consist of four, tri-level dwellings and three, split-level dwellings of frame exterior construction with wood or vinyl siding containing from 1,052 to 1,590 square feet of above grade living area. The dwellings were constructed from 1979 to 1987. Each comparable has a finished lower level and four comparables have an unfinished basement. Each comparable has central air conditioning, six comparables have a fireplace, and each comparable has a garage ranging in size from 440 to 820 square feet of building area. The comparables sold from January 2015 to June 2017 for prices ranging from \$159,000 to \$295,000 or from \$138.52 to \$204.53 per square foot of living area, including land. Based on this evidence, the board 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 parties submitted sales data on nine properties for the Board's consideration, with one common property submitted by both parties. The Board gave less weight to appellant's comparables #2 and #3 which differ in design and are much larger in above-ground living area, when compared to the subject. The Board gave less weight to the board of review's comparables #1, #2, #4, #5 and #6. Comparables #2 and #4 sold in 2017, subsequent to the subject's January 1, 2016 assessment date and thus less indicative of market value. Comparables #1, #2, #5 and #6 have a smaller above-ground living area compared to the subject. The Board finds appellant's comparable #1/board of review's comparable #3 and board of review's comparable #7 to be the best evidence of market value in the record as they are the most similar to the subject in design,

size, location, and most features. These properties sold in May and October 2016 for prices of \$210,000 and \$275,000 or \$138.52 and \$172.96 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$245,208 or \$161.75 per square foot of living area, including land, which is supported by the most similar comparable sales in the record. Based on this evidence, the Board finds a reduction in the subject's assessment 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: August 21, 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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