



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

APPELLANT: Barry Zlotwicz  
DOCKET NO.: 16-02283.001-R-1  
PARCEL NO.: 08-28-107-017

The parties of record before the Property Tax Appeal Board are Barry Zlotwicz, 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:** \$3,163  
**IMPR.:** \$21,072  
**TOTAL:** \$24,235

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 two-story multi-family dwelling of frame exterior construction with aluminum siding containing 2,646 square feet of living area. The dwelling was constructed in 1901. Features of the home include a partial unfinished basement. The property has a 4,915-square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted a grid sheet containing information on three comparable sales and a listing sheet for a fourth property. Two of the properties have the same neighborhood code as the subject. The dwellings are located from 0.32 to 0.825 of a mile from the subject. The comparables are two-story multi-family dwellings of brick or frame exterior built from 1901 to 1940. The dwellings range in size from 2,258 to 2,846 square feet of living area. Each comparable has a full unfinished basement and two of the comparables each have a garage of 440 or 1,000-square feet

of building area. The comparables sold from November 2014 to January 2016 for prices ranging from \$59,000 to \$81,500 or from \$22.84 to \$33.51 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment of \$19,331 reflecting a market value of approximately \$57,993 or \$21.92 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 \$24,235. The subject's assessment reflects a market value of \$73,085 or \$27.62 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 four comparable sales, three of which were also submitted by the appellant. The dwellings are located from 0.319 to 0.825 of a mile from the subject. One of the properties has the same neighborhood code as the subject. The comparables are two-story multi-family dwellings of frame exterior construction built from 1901 to 1940. The dwellings range in size from 2,258 to 2,432 square feet of living area. Each comparable has a full unfinished basement, one comparable has a fireplace, and two comparables each have a garage of either 400 or 440-square feet of building area. The comparables sold from November 2014 to February 2016 for prices ranging from \$59,000 to \$81,500 or from \$25.70 to \$33.51 per square foot of living area, including land. The board of review also submitted a Last Posted Uniformity Report in support of its contention that the property was equitably assessed.<sup>1</sup> Based on the foregoing 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 proven 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.

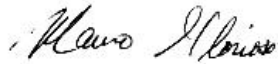
The parties presented sales data for five suggested properties for the Board's review, as three comparables were submitted by both parties. The Board gave less weight to appellant's comparable #1 and appellant's comparable #2/board of review's comparable #1. Appellant's comparable #1 is of brick exterior construction and has a fireplace and a garage, all dissimilar to the subject. Appellant's comparable #2/board of review's comparable #1 is of more recent construction and has a garage, dissimilar to the subject; further, its 2014 sale is dated and not indicative of the market value as of the subject's January 1, 2016 assessment date. The Board finds appellant's comparable #3/board of review's comparable #3, appellant's comparable #4/board of review's comparable #2, and the board of review's comparable #4 to be the best evidence of market value as they are similar to the subject in location, design, age, exterior construction, and most features. These comparables sold from March 2015 to February 2016 for

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<sup>1</sup> This report was given little weight since the basis of the appeal was not assessment inequity.

prices ranging from \$59,000 to \$78,999 or from \$25.70 and \$32.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$73,085 or \$27.62 per square foot of living area, including land, which is supported by the most similar sales comparables in this 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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