



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

APPELLANT: Mike Owczarek
DOCKET NO.: 16-02380.001-R-1
PARCEL NO.: 04-09-215-014

The parties of record before the Property Tax Appeal Board are Mike Owczarek, 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: \$3,907
IMPR.: \$20,821
TOTAL: \$24,728

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 one and one-half story single-family dwelling of wood siding exterior construction situated on a 5,375-square foot site. The dwelling was built in 1870 and contains 1,478 square feet of living area. Features of the home include a full unfinished basement and a 400-square foot detached garage. The dwelling is located in Winthrop Harbor, Benton Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales. The properties are located between 0.52 and 0.77 of a mile from the subject and situated on lots ranging in size from 7,000 to 23,790 square feet of land area. The comparables consist of one, one-story and two, one and one-half story single-family dwellings of wood siding exterior construction which were built between 1920 and 1951. The dwellings range in size from 1,152 to 1,200 square feet of living area. Two

comparables have full unfinished basements; one comparable has a slab foundation; and each comparable has a garage ranging in size from 308 to 832-square feet of building area. The comparables sold from March 2015 to April 2016 for prices ranging from \$36,000 to \$57,500 or from \$30.00 to \$49.61 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$59,994 or \$40.59 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 \$24,728. The subject's assessment reflects a market value of approximately \$74,572 or \$50.45 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 located between 0.175 and 0.416 of a mile from the subject. The dwellings are situated on lots ranging in size from 6,250 to 9,945 square feet of land area. The comparables consist of one and one-half story single-family dwellings of wood siding or stucco exterior construction. The homes were built between 1900 and 1920 and range in size from 1,315 to 1,632 square feet of living area. Each comparable has an unfinished basement; two comparables have central air conditioning; one comparable has a fireplace; and each comparable has a garage ranging in size from 352 to 484-square feet of building area. The comparables sold from March 2015 to November 2016 for prices ranging from \$105,000 to \$171,000 or from \$67.48 to \$105.62 per square foot of living area, including land.

The board of review also submitted comments and the listing sheets for appellant's comparables. They note that comparable #1 was a short sale "with great potential"; comparable #2 is a one-story home with an unfinished attic and was sold in as-is condition; and comparable #3 has no basement and was sold in as-is condition. 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 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 presented sales data for seven suggested comparable properties for the Board's consideration. Appellant's comparables received reduced weight by the Board as they are all newer dwellings when compared to the subject; comparable #2 is of one story design compared to the subject's one and one-half story design; and comparable #3 lacks a basement when compared to the subject. The Board finds the best evidence of market value to be board of review comparables as these dwellings are most similar to the subject in location, age, design, foundation type, and most features. These comparables sold from March 2015 to November

2016 for prices ranging from \$105,000 to \$171,000 or from \$67.48 to \$105.62 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$74,572 or \$50.45 per square foot of living area which falls below the range established by the most similar comparables in the record. Based on this evidence, the Board finds that the subject's assessment is supported, and a reduction 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

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: November 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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