



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

APPELLANT: Robert Pietryka  
DOCKET NO.: 16-02419.001-R-1  
PARCEL NO.: 01-34-329-016

The parties of record before the Property Tax Appeal Board are Robert Pietryka, the appellant(s), 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:** \$14,580  
**IMPR.:** \$115,380  
**TOTAL:** \$129,960

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 dwelling with wood siding exterior construction containing 3,230 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 506 square feet of building area. The property has a 11,325 square foot lakefront site and is located in Spring Grove, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings with wood siding exteriors that range in size from 2,418 to 3,604 square feet of living area. The dwellings were built from 1976 to 2003. One comparable has a basement, two comparables have central air conditioning and each comparable has one or two fireplaces. Comparable #2 has an attached garage with 851 square feet of building area and a detached garage with 430 square feet

of building area. Comparable #3 has an attached garage with 420 square feet of building area. These properties have sites ranging in size from 7,840 to 52,272 square feet and are located from .22 to 3.36 miles from the subject property. The sales occurred from October 2014 to January 2016 for prices ranging from \$238,000 to \$288,500 or from \$80.05 to \$114.19 per square foot of living area inclusive of the land. The appellant's submission indicated that sales #1 and #2 were compulsory sales due to foreclosure. The appellant requested the subject's assessment be reduced to \$123,321.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,960. The subject's assessment reflects a market value of \$391,918 or \$121.34 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 improved with two-story dwellings of wood siding or brick exterior construction that range in size from 2,580 to 3,715 square feet of living area. The dwellings were built from 1960 to 2009. Each home has a basement with three having finished area, three comparables have central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 530 to 912 square feet of building area. The comparables have lakefront sites ranging in size from 17,260 to 39,640 square feet of land area and are located from .075 to 1.147 miles from the subject property. The sales occurred from March 2015 to July 2016 for prices ranging from \$328,000 to \$650,000 or from \$127.13 to \$222.91 per square foot of living area, including land.

The board of review provided a grid analysis of the appellant's comparables noting that comparable #1 was on a lakefront site while comparables #2 and #3 had channel front sites. The board of review also noted that comparables #1 and #2 were REO/Lender owned, sold out of foreclosure and sold "as is."

The board requested the assessment be sustained.

### **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 record contains seven sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable sale #1 due to the lack of a garage and smaller size; less weight to sale #2 due to its distant location from the subject property and lack of a basement; and less weight to comparable #3 due to its age, smaller size, lack of basement and lack of central air conditioning. The Board finds the best sales to be board of review sales #1, #3 and #4 that sold for prices ranging from \$525,000 to \$650,000 or from \$148.47 to \$222.91

per square foot of living area, including land. The subject's assessment reflects a market value of \$391,918 or \$121.34 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board further finds that board of review sale #2 was inferior to the subject in age and has no central air conditioning yet sold for a price of \$328,000 or \$127.13 per square of living area including land, which is above the market value reflected by the subject's assessment on a square foot basis. The sales provided by the board of review demonstrate the subject property is not overvalued. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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.

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Chairman



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Member

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Member



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Member

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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: October 15, 2019



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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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