



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

APPELLANT: Marek & Beata Bartoszuk
DOCKET NO.: 16-02602.001-R-1
PARCEL NO.: 14-21-313-038

The parties of record before the Property Tax Appeal Board are Marek & Beata Bartoszuk, the appellants; 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: \$24,106
IMPR.: \$86,078
TOTAL: \$110,184

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a two-story dwelling of wood siding exterior construction with 1,890 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial unfinished basement, central air conditioning and a 400 square foot garage. The property has a 10,000 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellants completed Section IV of the Residential Appeal petition disclosing the subject sold for \$312,000 on March 31, 2004.

The appellant also submitted information on four comparables located from .15 of a mile to 2.25 miles from the subject property. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 1,820 to 2,072 square feet of living area. The

dwellings were constructed in 1987. Each comparable has a partial or full unfinished basement, central air conditioning and a garage containing either 400 or 420 square feet of building area. Two comparables each have a fireplace. The comparables have sites ranging in size from 8,640 to 20,326 square feet of land area. The comparables sold from August 2008 to October 2014 for prices ranging from \$265,000 to \$344,000 or from \$145.67 to \$189.01 per square foot of living area, including land.

In support of the inequity argument, the appellants submitted information on three equity comparables located from .08 to .25 of a mile from the subject property. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 1,820 to 1,980 square feet of living area. The dwellings were constructed in 1987 or 1989. Two comparables have either a partial or full unfinished basement and one comparable has no basement. Additional features of each comparable include central air conditioning and a garage containing either 400 or 462 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$79,221 to \$85,230 or \$43.05 and \$43.53 per square foot of living area. The appellants also argued that the subject property suffered from a 7.5% assessment increase when other properties in Lake County increased approximately 5%. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$103,089.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,184. The subject's assessment reflects a market value of \$332,280 or \$175.81 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. The subject has an improvement assessment of \$86,078 or \$45.54 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on seven comparable located within .53 of a mile of the subject property. Comparables #1 through #4 are described as two-story dwellings of wood siding exterior construction ranging in size from 1,710 to 1,992 square feet of living area. The dwellings were constructed in 1987 or 1989. Each comparable features a full or partial unfinished basement, central air conditioning and a garage ranging in size from 400 to 462 square feet of building area. Two comparables each have a fireplace. The comparables have sites ranging in size from 8,712 to 15,080 square feet of land area. The comparables sold from May 2015 to September 2016 for prices ranging from \$340,000 to \$380,000 or from \$186.75 to \$211.43 per square foot of living area, including land. These properties have improvement assessments ranging from \$45.55 to \$48.00 per square foot of living area.

Comparables #6, #7 and #8 are described as two-story dwellings of wood siding exterior construction with each having 1,890 square feet of living area. The dwellings were constructed in 1989. Each comparable has a partial unfinished basement, central air conditioning and a garage with 400 square feet of building area. One comparables has a fireplace. The comparables have improvement assessments ranging from \$86,672 to \$88,469 or from \$45.86 to \$46.81 per square foot of living area. Board of review comparable #5 was a duplicate of board of review comparable #2. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend in part the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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 appellants did not meet this burden of proof.

First, the Board gave no weight to the sale of the subject property because the 2004 sale date is too remote in time to be reflective of market value as of the subject's January 1, 2016 assessment date.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables because they sold from 2008 to 2014 which are dated and less likely to be reflective of market value as of the January 1, 2016 assessment date. The Board finds the best evidence of market value to be board of review comparables that sold more proximate in time to the subject's January 1, 2016 assessment date and are similar to the subject in location, dwelling size, age and features. They sold from May 2015 to September 2016 for prices ranging from \$340,000 to \$380,000 or from \$186.75 to \$211.43 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$332,280 or \$175.81 per square foot of living area including land, which falls below the range established by the best comparables sales in the record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

The appellants also argued assessment inequity as an alternative 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 appellants failed to meet this burden of proof.

The record contains ten assessment comparables that are similar to the subject in location, dwelling size, design, age and features. These properties have improvement assessments ranging from \$79,221 to \$91,633 or from \$43.05 to \$48.80 per square foot of living area. The subject property has an improvement assessment of \$86,078 or \$45.54 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is justified. Therefore, no reduction in the subject's assessment is warranted.

The appellants also argued the subject property's assessment increased by 7.5% when the other properties in Lake County went up only 5%. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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

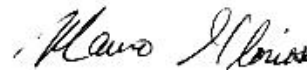
Member

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: November 19, 2019



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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