



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

APPELLANT: Mark Kozaczka
DOCKET NO.: 16-02852.001-R-1
PARCEL NO.: 05-25-402-025

The parties of record before the Property Tax Appeal Board are Mark Kozaczka, the appellant; 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: \$11,604
IMPR.: \$51,872
TOTAL: \$63,476

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 consists of a two-story dwelling of wood siding exterior construction that has 1,660 square feet of living area. The dwelling was constructed in 2003. The home features an unfinished basement, central air conditioning, a fireplace and a 420 square foot garage. The subject has an 8,464 square foot site. The subject property is located in Grant Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of this claim, the appellant submitted a grid analysis of four comparables located within one block of the subject. The comparables consist of two-story dwellings of frame construction that were built in 2003. The comparables have unfinished basements, central air conditioning and garages that contain 420 square feet of building area. The dwellings range in size from 1,724 to 1,802 square feet of living area. The comparables have improvement assessments

ranging from \$49,014 to \$49,610 or from \$27.37 to \$28.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$63,476. The subject property has an improvement assessment of \$51,872 or \$31.25 per square foot of living area.

In support of the subject's assessment, the board of review submitted four assessment comparables located within .444 of a mile from the subject. They consist of two-story dwellings of wood siding exterior construction that were built in 2003. Two comparables have partial finished basements and two comparables have unfinished basements. Other features include central air conditioning and garages that have 420 or 480 square feet of building area. One comparable have two fireplaces. The dwellings contain 1,660 or 1,638 square feet of living area. The comparables have improvement assessments ranging from \$51,487 to \$54,830 or from \$31.02 to \$32.76 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued assessment inequity as the basis to 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 appellant failed to meet this burden of proof.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #2 submitted by the board of review due to their finished basements, which are superior when compared to the subject. The Board finds the remaining six comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$49,014 to \$53,652 or from \$27.37 to \$32.75 per square foot of living area. The subject property has an improvement assessment of \$51,872 or \$31.25 per square foot of living area, which falls within the range established by most similar assessment comparables contained in the record. After considering any necessary adjustments to these comparables for the differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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: October 15, 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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APPELLANT

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COUNTY

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