



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

APPELLANT: Wayne Kowalski
DOCKET NO.: 16-03074.001-R-1
PARCEL NO.: 15-17-406-033

The parties of record before the Property Tax Appeal Board are Wayne Kowalski, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$30,245
IMPR.: \$159,553
TOTAL: \$189,798

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 brick exterior construction with 3,388 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 672 square foot attached garage. The property has a 17,292 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on six comparable sales located from .08 to .24 of a mile from the subject property. The comparables are described as two-story dwellings of frame or brick exterior construction that ranged in size from 3,445 to 4,282 square feet of living area. The dwellings were constructed from 1990 to 1994. Each of the comparables have basements of which five comparables have finished areas. Additional features of the homes are central air conditioning; a

fireplace and attached garages that range in size from 693 to 775 square feet of building area. The comparables have sites ranging in size from 15,000 to 17,938 square feet of land area. The comparables sold from July 2015 to July 2016 for prices ranging from \$525,000 to \$675,000 or from \$125.78 to \$162.55 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$178,417 which reflects a market value of approximately \$535,251 or \$157.98 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,798. The subject's assessment reflects a market value of \$572,370 or \$168.94 per square foot of living area including land when applying 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 the subject's assessment, the board of review submitted information on six comparable sales located from .079 to .304 of a mile from the subject property. The board of review comparable # 3 was the same property as appellant's comparable #6. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 2,919 to 3,647 square feet of living area. The dwellings were constructed from 1991 to 1998. Each of the comparables have basements of which five have finished areas. Additional features of the homes are central air conditioning, one or two fireplaces and attached garages that range in size from 651 to 720 square feet of building area. The comparables have sites ranging in size from 15,000 to 18,514 square feet of land area. The comparables sold from June 2014 to September 2016 for prices ranging from \$535,000 to \$625,000 or from \$162.55 to \$191.40 per square foot of living area, including land.

The board of review also reiterated appellant's comparables #1, #2 and #3 and noted differences in dwelling size, basement finish and/or bathroom count when compared to the subject. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted eleven suggested comparable sales for consideration, where one comparable was used by both parties. The Board gave less weight to the appellant's comparables #1, #2, #4 and #5 due to their larger dwelling size as compared to the subject. The Board also gave less weight to board of review comparable sales #5 and #6 as the sales occurred in June 2014 and August 2014, which are dated and less indicative of market value as of the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be appellant's comparables #3 and #6 along with the board of review comparables #1 through #4. The Board finds these five comparables are most similar to the subject in location, site size, design, age, dwelling size, and/or features. These properties also sold most proximate in time to the January 1, 2016 assessment date. The comparables sold from March 2016 to September 2016 for prices ranging from \$535,000 to \$610,000 or from \$152.66 to \$190.48 per square foot of living area including land. The subject's assessment reflects a market value of \$572,370 or \$168.94 per square foot of living area, including land which falls within the range established by the most similar comparable sales in this record. After considering 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. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no reduction in the subject's assessment is 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: January 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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