



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

APPELLANT: Hanna Grzelak
DOCKET NO.: 16-03215.001-R-1
PARCEL NO.: 14-29-405-005

The parties of record before the Property Tax Appeal Board are Hanna Grzelak, 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: \$41,491
IMPR.: \$118,953
TOTAL: \$160,444

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 tri-level dwelling of brick/frame exterior construction with 2,651 square feet of living area. The dwelling was constructed in 1978. Features of the home include a 1,400 square lower level with 1,260 finished area, central air conditioning, a fireplace and a 514 square foot garage. The property has a 40,161 square foot site and is located in Deer Park, Ela 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, one of which was utilized by the board of review, located from .23 to 2.31 miles from the subject property. The comparables consist of tri-level or split-level dwellings of frame or brick exterior construction ranging in size from 2,302 to 2,634 square feet of living area. The dwellings were constructed from 1962 to 1978. Each comparable has a 1,025 to 1,400 square foot lower level with 817 to 1,260 square

feet of finished area, central air conditioning, one or two fireplaces and each comparable has a garage ranging in size from 575 to 840 square feet of building area. The comparables have sites ranging in size from 41,606 to 61,591 square feet of land area. The comparables sold from January 2015 to April 2016 for prices of \$355,000 to \$483,500 or from \$144.46 to \$193.79 per square foot of living area, including land. Based on this evidence the appellant requested an assessment reduction to \$144,907, reflecting a market value of \$436,993 or \$164.84 per square foot of living area, based on the 2016 three-year average median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,444. The subject's assessment reflects a market value of \$483,848 or \$182.52 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, one of which was utilized by the appellant, located from 1.07 to 1.137 miles from the subject property. The comparables were improved with tri-level dwellings of brick/frame or frame exterior construction that range in size from 1,931 to 3,487 square feet of living area. The dwellings were constructed from 1956 to 1974. One comparable has a partial basement, each comparable has 420 to 1,025 square feet of lower level with zero to 923 square feet of finished area, central air conditioning, one fireplace, and a garage ranging in size from 440 to 996 square feet of building area. The comparables have sites ranging in size from 24,560 to 44,345 square feet of land area. These properties sold from October 2014 to April 2016 for \$425,000 to \$550,000 or from \$157.73 to \$243.40 per square foot of living area, including land. Based on this 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 no reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. One comparable was utilized by both parties. The Board gave less weight to appellant's comparable #2 that is located 2.31 miles from the subject; board of review comparable #1's dated sale in October 2014, is less indicative of the subject's market value as of the January 1, 2016 assessment date; board of review comparable #2, due to its smaller size; and board of review comparable #3 due to its older age and larger size, when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1 and appellant's comparable #3/board of review comparable #4. These comparables are most similar in location, size, age and features. These comparables sold for prices of \$144.46 and \$193.79 per square foot of living area, including land. The subject's assessment reflects a market value of

\$483,848 or \$182.52 per square foot of living area, including land, and is within the range on a price per square foot basis, including land, as established by the most similar comparable sales in this record. Based on this evidence the Board finds 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: February 13, 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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