



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

APPELLANT: Kristina Szczech
DOCKET NO.: 16-03588.001-R-1
PARCEL NO.: 01-28-403-007

The parties of record before the Property Tax Appeal Board are Kristina Szczech, 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: \$2,565
IMPR.: \$35,765
TOTAL: \$38,330

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 one-story dwelling of frame exterior construction with 980 square feet of living area. The dwelling was constructed in 1945 and has an effective age of 1985 due to remodeling that occurred in 1999. Features of the home include a partial unfinished basement and part crawl space foundation, a fireplace and a 480 square foot garage. The property has a 6,250 square foot site¹ and is located in Fox Lake, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located between .31 of a mile and 2.01

¹ Neither party disclosed the subject's land area in the grid analysis. The Board finds the best evidence of the subject's land area to be located in the subject's property record card evidence submitted by the board of review.

miles from the subject property. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 927 to 1,200 square feet of living area. The dwellings were constructed from 1955 to 1991 which is also their effective ages. Three comparables have a basement with two having finished areas and two comparables have crawl space foundations. In addition, four comparables have central air conditioning and three comparables have a garage that range in size from 280 to 484 square feet of building area. Three comparables have sites ranging in size from 7,405 to 23,947 square feet of land area. The appellant failed to disclose the site sizes of the remaining two comparables. The comparables sold from July 2015 to February 2016 for prices ranging from \$79,000 to \$159,400 or from \$78.37 to \$132.83 per square foot of living area, including land. Based on the comparable sales 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 of \$38,330. The subject's assessment reflects a market value of \$115,591 or \$117.95 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 three comparable sales that are located between .93 of a mile to 3.01 miles from the subject property. The comparables were improved with one-story dwellings of frame exterior construction that range in size from 911 to 1,092 square feet of living area. The dwellings were constructed from 1951 to 1970 and have effective ages of either 1959 or 1970. Each comparable has a basement with two having finished areas. In addition, two comparables have central air conditioning and one comparable has a 995 square foot garage. The comparables have sites ranging in size from 6,900 to 22,215 square feet of land area.² These properties sold from May 2014 to January 2016 for prices ranging from \$110,000 to \$169,900 or from \$120.75 to \$159.68 per square foot of living area, including land. Based on the comparable sales 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 eight comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences to the subject in land area, location, age and/or features. The Board gave less weight to appellant's comparables #1 and #4 as the land areas of these properties were not

² The board of review failed to disclose the lot size of comparable #1 in the grid analysis. The Board finds the best evidence of land area of comparable #1 is located in the property record card evidence submitted by the board of review.

disclosed in order to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparable sales to the subject property. The Board also gave less weight to the appellant's comparable #5 due to its significantly larger land area when compared to the subject. Additionally, the Board gave less weight to board of review comparable #2 due to its sale date in 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3, along with board of review comparable sales #1 and #3. These homes are similar to the subject in dwelling size and design. The comparables sold more proximate in time to the subject's January 1, 2016 assessment date. They sold from July 2015 to February 2016 for prices ranging from \$79,000 to \$169,900 or from \$78.37 to \$159.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$115,591 or \$117.95 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for location, land area and differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: August 20, 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

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