



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

APPELLANT: Halina Brozek
DOCKET NO.: 16-03683.001-R-1
PARCEL NO.: 11-28-202-106

The parties of record before the Property Tax Appeal Board are Halina Brozek, 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: \$22,781
IMPR.: \$28,150
TOTAL: \$50,931

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 condominium unit of wood siding exterior construction with 1,530 square feet of living area. The condominium was constructed in 1986. Features of the unit include a concrete slab foundation and central air conditioning. The property is located in the Villas of Red Top, Libertyville, Libertyville 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 located in the Villas of Red Top, which is the same complex as the subject. The comparables are improved with condominium units containing 1,530 square feet of living area. The condominiums were constructed in 1986. Each unit features a concrete slab foundation and central air conditioning. The comparables sold from December 2013 to September 2014 for prices ranging from \$129,000 to \$145,000 or from \$84.31 to \$94.77 per square feet of living area, including land. In addition, counsel for the

appellant submitted the 2014 Multiple Listing Service (MLS) listing sheet for comparable #3 and also disclosed that the property resold in 2016 after being remodeled. 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 \$50,931. The subject's assessment reflects a market value of \$153,592 or \$100.39 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 this argument the board of review submitted information on two comparable sales located in the Villas of Red Top which is the same complex as the subject. Board of review comparable #1 and the appellant's comparable #3 are the same property and was reported to have sold twice, once in January 2014 for a price of \$145,000 and again in May 2016 for a price of \$192,000. The comparables are improved with condominium units that contain either 1,530 or 1,693 square feet of living area. The condominiums were constructed in 1986. Each unit has a concrete slab foundation and central air conditioning. The comparables sold in April and May 2016 for prices of \$192,000 and \$242,250 or \$125.49 and \$143.09 per square feet 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 four comparables for the Board's consideration which includes the common comparable. The Board gave less weight to the 2013 and 2014 sale dates of the appellant's three comparables, including the parties common comparable, which are 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 the 2016 sale of the parties' common comparable, along with board of review comparable sale #2. These two properties sold more proximate in time to the lien date at issue and are located in the same neighborhood as the subject. The condominiums are similar to the subject in dwelling size, design, age and features. These comparables sold in April and May 2016 for prices of \$192,000 and \$242,250 or \$125.49 and \$143.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$153,592 or \$100.39 per square foot of living area, including land which is lower than the two best comparable sales in the record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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: September 17, 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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