



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

APPELLANT: Donna Pogorzelski
DOCKET NO.: 16-03766.001-R-1
PARCEL NO.: 09-36-304-007

The parties of record before the Property Tax Appeal Board are Donna Pogorzelski, 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 a reduction 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: \$28,406
IMPR.: \$80,393
TOTAL: \$108,799

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 1.5-story dwelling of brick construction with 2,511 square feet of living area above ground living area.¹ The dwelling was constructed in 1999. Features of the property include a full basement that is partially finished, central air conditioning, two fireplaces, an attached garage with 803 square feet of building area, and a detached garage with 720 square feet of building area. The property has a 44,415 square foot site and is located in Wauconda, Wauconda Township, Lake County.

¹ A copy of the subject's property record card was submitted by the board of review indicating the subject is unfinished above the main living area and above the garage. The property record card further indicates that in 2017, 803 square feet of living area was added, bringing the total above ground living area to 3,314 square feet. In its analysis the board of review used 3,314 square feet as the size of the subject dwelling. The Board finds; however, this was incorrect as per the property record card and a copy of the subject's property information sheet submitted by the appellant disclosing the subject has 2,511 square feet of living area for the 2016 tax year.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on ten comparable sales improved with two-story dwellings of wood siding, vinyl siding or brick exterior construction that range in size from 2,240 to 2,970 square feet of above grade living area. The dwellings were constructed from 1973 to 2001. Each comparable has a basement with six having finished area, each property has central air conditioning, eight comparables have one or two fireplaces and nine comparables have attached garages ranging in size from 420 to 682 square feet of building area. The comparables have sites ranging in size from 7,860 to 71,284 square feet of land area. The sales occurred from November 2014 to June 2016 for prices ranging from \$224,000 to \$355,000 or from \$93.33 to \$130.04 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$108,799.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,787. The subject's assessment reflects a market value of \$367,271 or \$146.26 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 improved with three, 2-story dwellings and a 1.75-story dwelling with wood siding exteriors that range in size from 2,730 to 3,067 square feet of living area. The dwellings were built in 1988 and 1989. Each home has a basement with three having finished area, each home has central air conditioning, three comparables each have one or two fireplaces and three comparables have garages ranging in size from 550 to 736 square feet of building area. The comparables have sites ranging in size from 46,422 to 79,714 square feet of land area. The sales occurred from April 2015 to December 2016 for prices ranging from \$340,000 to \$393,500 or from \$121.02 to \$143.04 per square foot of living area, including land. Board of review sale #1 is the same property as appellant's comparable sale #10.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains thirteen sales submitted by the parties to support their respective positions with one comparable common to both parties. The Board gives less weight to appellant's comparables #4, #5 and #6 due to their older ages in relation to the subject dwelling. The remaining comparables have varying degrees of similarity to the subject property with the exception none have an additional detached garage that the subject property has. These comparables sold for prices ranging from \$93.33 to \$143.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$146.26 per square foot of living area, including land, which is above the range established by the best comparable sales in

this record. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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



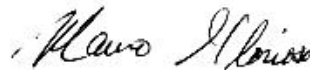
Member

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: November 19, 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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