



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

APPELLANT: Adam Paluch  
DOCKET NO.: 16-03805.001-R-1  
PARCEL NO.: 10-24-304-029

The parties of record before the Property Tax Appeal Board are Adam Paluch, 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:** \$20,195  
**IMPR.:** \$51,774  
**TOTAL:** \$71,969

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 frame construction with 1,293 square feet of above-grade living area. The dwelling was constructed in 1968 and features a finished lower level, central air-conditioning, a fireplace and a 690-square foot garage. The dwelling is situated on a 15,500 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on five sales comparables and six equity comparables.

In support of the overvaluation argument, appellant's attorney submitted information on five comparable sales located from .15 to .87 of a mile from the subject and having the same

neighborhood code as the subject. They consist of one, split-level and four, tri-level single-family dwellings of frame exterior construction situated on sites ranging in size from 10,500 to 17,360 square feet of land area. The dwellings were constructed from 1962 to 1973 and range in size from 1,080 to 1,601 square feet of above-grade living area. The comparables all have finished lower levels and one comparable also features a finished basement. The comparables all have central air conditioning; three comparables each have a fireplace; and four comparables each have a garage ranging in size from 240 to 728 square feet of building area. The comparables sold from June 2015 to April 2016 for prices ranging from \$169,000 to \$271,250 or from \$148.25 to \$180.56 per square foot of above-grade living area, including land. Based on this evidence, the appellant requested a total assessment of \$71,969 reflecting a market value of approximately \$215,907 or \$166.98 per square foot of above-grade living area, including land.

The six equity comparables have the same neighborhood code as the subject and are located from .07 to .79 of a mile from the subject. The comparables consist of tri-level single-family dwellings that range in size from 1,283 to 1,304 square feet of above-grade living area and were built from 1956 to 1975. The comparables each have finished lower levels, with two comparables also having unfinished basements. Five comparables have central air conditioning; four comparables each have one fireplace; and five comparables each have a garage ranging in size from 324 to 916 square feet of building area. The comparables have improvement assessments ranging from \$41,295 to \$57,586 or from \$31.79 to \$44.40 per square foot of above-grade living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$51,774 or \$40.04 per square foot of above-grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$79,430, which reflects a market value of \$239,536 or \$185.26 per square foot of above-grade living area, including land, 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. The subject has an improvement assessment of \$59,235 or \$45.81 per square foot of above-grade living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables which were used in support of both arguments.<sup>1</sup> The comparables are located from .509 to .788 of a mile from the subject and are improved with one, split-level and four, tri-level single-family dwellings of frame construction situated on sites ranging in size from 10,500 to 14,260 square feet of land area. The dwellings range in size from 1,080 to 1,350 square feet of above-grade living area and were built from 1965 to 1976. The comparables all have a finished lower-level with one comparable also featuring a finished basement. The comparables all have central air conditioning; two comparables each have one or two fireplaces; and each comparable has a garage ranging in size from 484 to 728 square feet of building area. The comparables have improvement assessments ranging from \$55,053 to \$64,671 or from \$42.91 to \$50.72 per square foot of above-grade living area. The comparables sold from May 2015 to August 2015 for prices ranging from \$195,000 to \$254,000 or from \$180.56 to \$197.97 per square foot of above-grade living area, including land.

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<sup>1</sup> Appellant's sales comparable #5 is the same property as board of review comparable #3 and appellant's equity comparable #5 is the same property as board of review comparable #1.

Based on this evidence, the board of review requested the subject's improvement assessment and total assessment be confirmed.

### **Conclusion of Law**

As one of the bases of the appeal, the taxpayer contends that 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 on this basis.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, as appellant's sales comparable #5 is the same property as board of review comparable #3. The Board gave less weight to appellant's comparables #1 and #2, board of review comparable #2 and the parties' common comparable which differ from the subject as follows: appellant's comparable #1 does not have a garage, appellant's comparable #2 and board of review comparable #2 both have additional finished basements, and the parties' common comparable is a smaller dwelling of dissimilar design.

The Board finds the best evidence of market value to be appellant's comparables #3 and #4, and board of review comparable #1. These three comparables sold from August 2015 and April 2016 for prices ranging from \$250,000 to \$271,250 or from \$156.15 to \$197.97 per square foot of above-grade living area, including land. The Board finds these comparables are similar to the subject in location, land area, design, age, dwelling size, and most features. The subject's assessment reflects a market value of approximately \$239,536 or \$185.26 per square foot of above-grade living area, including land, which falls within the range established by the best comparable sales in the record on a per square foot basis but below the range on an overall basis. 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 well-supported. Therefore, no reduction in the subject's assessment is warranted on this basis.

The taxpayer also argued assessment inequity as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's improvement assessment is warranted.

With respect to the subject's improvement assessment, the parties submitted eight comparable properties for the Board's consideration, as appellant's comparable #5 is the same property as board of review comparable #1. The Board gave less weight to appellant's comparables #3 and #4 as comparable #3 has a basement and a smaller garage and comparable #4 has a basement and lacks a garage, both dissimilar when compared to the subject. The Board gave less weight to

board of review comparables #2 and #3 as comparable #2 has a finished basement and comparable #3 differs in design and is a smaller dwelling, all when compared to the subject.

The Board finds the best evidence of assessment inequity to be appellant's comparables #1, #2, and #6, and the parties' common comparable. These four comparables are the similar to the subject in location, design, size, age, and most features. They had improvement assessments ranging from \$50,599 to \$55,053 or from \$39.13 to \$42.91 per square foot of above-grade living area. The subject has an improvement assessment of \$59,235 or \$45.81 per square foot of above-grade living area, which falls above the range established by the best equity comparables contained in the record. Therefore, a reduction in the subject's improvement assessment is warranted commensurate with appellant's request.

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.

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Chairman



\_\_\_\_\_  
Member

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Member



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Member

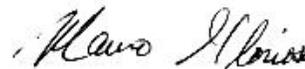
\_\_\_\_\_  
Member

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: December 23, 2019



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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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