



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

APPELLANT: Kenneth Olzewski
DOCKET NO.: 16-03850.001-R-1
PARCEL NO.: 07-03-101-001

The parties of record before the Property Tax Appeal Board are Kenneth Olzewski, 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: \$20,579
IMPR.: \$70,389
TOTAL: \$90,968

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 is improved with a one-story dwelling with wood siding containing 2,040 square feet of living area. The dwelling was constructed in 1978. Features of the property include a full unfinished basement, central air conditioning, one fireplace and a detached garage with 960 square feet of building area. The property has a 40,145 square foot site and is located in Wadsworth, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings with wood siding that range in size from 1,795 to 2,177 square feet of living area. The homes were built from 1977 to 1995. Each home has an unfinished basement, central air conditioning, one or two fireplaces, and an attached or detached garage ranging in size from 506 to 768 square feet of building area. The properties have sites that range in size from 12,742 to 43,560 square

feet of land area and are located from .74 to 1.89 miles from the subject property. The sales occurred from October 2014 to November 2015 for prices ranging from \$179,000 to \$228,750 or from \$82.72 to \$119.78 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$76,153.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,968. The subject's assessment reflects a market value of \$274,331 or \$134.48 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, one-story dwellings and one, two-story dwelling ranging in size from 1,566 to 2,338 square feet of living area. The comparables were built from 1973 to 1988. Each comparable has a basement with one having finished area, central air conditioning and an attached garage ranging in size from 528 to 720 square feet of building area. Two comparables have one or two fireplaces and comparables #2 and #4 each have an additional detached garage with 900 and 672 square feet of building area, respectively. These properties have sites ranging in size from 42,439 to 60,740 square feet of land area and are located within .572 miles from the subject property. The sales occurred from May 2015 to June 2016 for prices ranging from \$258,000 to \$315,000 or from \$134.73 to \$185.19 per square foot of living area, including land.

The board of review also submitted evidence disclosing the subject property sold in November 2016 for a price of \$349,900. The documentation included a copy of the Multiple Listing Service listing of the subject property and copy of the PTAX-203 Illinois Real Estate Transfer Declaration. The transfer declaration identified the appellant as the seller and the buyer as Benjamin Hickman and further indicated the property had been advertised for sale.

The board of review requested the assessment be sustained.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #3 due to their more distant location from the subject property relative to the remaining sales in the record and the fact comparables #2 and #3 have significantly smaller sites than the subject property. The Board gives less weight to board of review sale #3 due to its two-story design whereas the subject property is improved with a one-story dwelling. The four remaining comparables were similar to the subject in location, style, size, age and features. These properties sold for prices

ranging from \$215,000 to \$315,000 or from \$119.78 to \$185.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$274,331 or \$134.48 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Additionally, the record contains evidence that the subject property sold in an arm's length transaction in November 2016 for a price of \$349,900, which is significantly above the market value reflected by the subject's assessment. After considering the best comparable sales and the sale of the subject property, the Board finds a reduction in the subject's assessment is not 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kenneth Olzewski, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085