



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

APPELLANT: Marek Tomczyk
DOCKET NO.: 16-03892.001-R-1
PARCEL NO.: 06-04-204-038

The parties of record before the Property Tax Appeal Board are Marek Tomczyk, 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: \$24,122
IMPR.: \$98,414
TOTAL: \$122,536

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 part one-story and part two-story dwelling of wood siding exterior construction with 3,254 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 567 square foot garage. The property has a 10,870 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparables located between .02 of a mile and 2.24 miles from the subject property with one comparable located in the subject's subdivision. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 3,144 to 3,396 square feet of living area. The dwellings were constructed from 2003 to 2012. The comparables feature unfinished basements, central air conditioning, a fireplace and a

garage ranging in size from 360 to 706 square feet of building area. The comparables have sites ranging in size from 10,507 to 13,325 square feet of land area. The comparables sold from February 2015 to April 2016 for prices ranging from \$280,000 to \$340,000 or from \$83.92 to \$104.29 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 \$122,536. The subject's assessment reflects a market value of \$369,530 or \$113.56 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 in the same subdivision as the subject and within .05 of a mile of the subject property. Board of review comparable #3 and the appellant's comparable #1 are the same property. The comparables were improved with two-story dwellings of wood siding exterior construction that contain 3,246 or 3,260 square feet of living area. The dwellings were constructed in 2012 or 2014. The comparables feature an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 360 to 660 square feet of building area. The comparables have sites ranging in size from 10,788 to 11,833 square feet of land area. These properties sold from January 2014 to March 2015 for prices ranging from \$340,000 to \$381,500 or from \$104.29 to \$117.53 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 suggested comparable sales for the Board's consideration, which includes one common comparable. The Board gave less weight to the appellant's comparables #2 through #6 that are too remote in location from the subject property being between 1.99 and 2.24 miles away.

The Board finds the best evidence of market value to be the comparables submitted by the board of review, which includes the parties common comparable. Despite that these comparables are slightly newer in age when compared to the subject, they are located in the same subdivision as the subject and are similar to the subject in dwelling size, design and features. The comparables sold from January 2014 to March 2015 for prices ranging from \$340,000 to \$381,500 or from \$104.29 to \$117.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$369,530 or \$113.56, including land, which falls within the range established by the best comparable sales in this 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: December 23, 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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