



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

APPELLANT: Chris Tankiewicz
DOCKET NO.: 16-03898.001-R-1
PARCEL NO.: 06-25-107-011

The parties of record before the Property Tax Appeal Board are Chris Tankiewicz, 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: \$8,858
IMPR.: \$47,165
TOTAL: \$56,023

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 two-story dwelling of vinyl siding exterior construction with 1,460 square feet of living area. The dwelling was constructed in 1996 and has an effective age of 1998. Features of the home include a full basement with finished area, central air conditioning and a 400 square foot garage. The property has a 5,111 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on two comparable sales located within .53 of a mile of the subject that were marked as three comparable sales, but the appellant's comparables #1 and #2 are the same property. The comparables were described as two-story dwellings of vinyl siding exterior construction that were built in 1992 and 1993 and have effective ages of 1995 and 1996. The dwellings contain either 1,554 or 1,710 square feet of living area. The

comparables each feature an unfinished basement, central air conditioning and a garage containing 420 or 412 square feet of building area, respectively. In addition, one comparable has a fireplace. The comparables have sites containing 6,604 or 6,922 square feet of land area. The comparables each sold in July 2015 for prices of \$133,000 and \$158,550 or \$85.59 and \$92.72 per square foot of living area, including land. Based on this 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 \$56,023. The subject's assessment reflects a market value of \$168,948 or \$115.72 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 located within .113 of a mile of the subject. The comparables were described as containing two-story dwellings of vinyl siding exterior construction ranging in size from 1,520 to 1,579 square feet of living area. The dwellings were built from 1992 to 1996. Comparables #2 and #3 have effective ages of 1995 and 1996, respectively. One comparable features a basement with finished area and three comparables each have a concrete slab foundation. The comparables feature central air conditioning and a garage containing 236 or 400 square feet of building area. In addition, two comparables each have a fireplace. The comparables have sites ranging in size from 4,300 to 5,845 square feet of land area. The comparables sold from July 2015 to October 2016 for prices ranging from \$164,000 to \$180,000 or from \$106.59 to \$114.00 per square foot 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 six suggested comparable sales for the Board's consideration. The Board gave less weight to board of review comparables #2, #3 and #4 that lack a basement foundation which is unlike the subject's partial basement.

The Board finds the best evidence of market value to be the appellant's two comparable sales, along with board of review comparable sale #1. These three comparables are similar to the subject in location, design, dwelling size, age and features. These comparables sold in July 2015 and October 2016 for prices ranging from \$133,000 to \$180,000 or from \$85.59 to \$114.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$168,948 or \$115.72 per square foot of living area, including land, which falls slightly above the range established by the best comparable sales in this record on a per square foot basis. The subject's finished basement is superior to the appellant's comparables' unfinished basements.

The subject's site size is superior to board of review comparable #1. Therefore, the subject's slightly higher value is supported by its superior characteristics. 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

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

APPELLANT

Chris Tankiewicz, 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