



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

APPELLANT: Miroslaw Gebka
DOCKET NO.: 16-04369.001-R-1
PARCEL NO.: 14-10-205-011

The parties of record before the Property Tax Appeal Board are Miroslaw Gebka, the appellant; 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: \$32,322
IMPR.: \$121,823
TOTAL: \$154,145

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 brick exterior construction with 2,960 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 806 square foot garage. The property has a 41,715 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity of both the land and the improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within .72 of a mile of the subject, one of which is located in the same neighborhood code as the subject as assigned by the township assessor. The comparables were improved with two-story dwellings of brick exterior construction ranging in size from 2,611 to 3,088 square feet of living area. The dwellings were built in 1987 or 1988. Each comparable features an unfinished basement, central air conditioning, one or two fireplaces and a

garage ranging in size from 583 to 825 square feet of building area. The comparables have improvement assessments ranging from \$95,654 to \$110,466 or from \$30.98 to \$40.33 per square foot of living area. The comparables have sites ranging in size from 31,415 to 39,810 square feet of land area. The comparables have land assessments ranging from \$24,341 to \$30,846 or \$0.77 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,145. The subject property has an improvement assessment of \$121,823 or \$41.16 per square foot of living area and a land assessment of \$32,322 or \$0.77 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same neighborhood as the subject as assigned by the township assessor. The comparables were improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,870 to 3,063 square feet of living area. The dwellings were built from 1987 to 1996. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and a garage ranging in size from 640 to 797 square feet of building area. The comparables have improvement assessments ranging from \$115,455 to \$127,532 or from \$39.08 to \$43.65 per square foot of living area. The comparables have sites ranging in size from 39,984 to 51,512 square feet of land area. The comparables have land assessments ranging from \$27,995 to \$39,829 or from \$0.66 to \$0.77 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant critiqued the board of review evidence and argued that board of review comparables #1, #5 and #6 are all seven years newer with one having a lower assessed value than the subject.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 because they are located outside of the subject's neighborhood. The Board also gave less weight to board of review comparables #1, #5 and #6 due to their dissimilar ages when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1, along with comparables #2, #3 and #4 submitted by the board of review. These four comparables are similar to the subject in location, dwelling size, design, age and most features.

These comparables have improvement assessments ranging from \$105,294 to \$122,989 or from \$39.08 to \$42.81 per square foot of living area. The subject property has an improvement assessment of \$121,823 or \$41.16 per square foot of living area, which falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. As to the appellant's land assessment inequity claim, the Board finds seven of the nine comparables submitted by the parties are located in the same neighborhood as the subject and have land assessments ranging from \$27,995 to \$39,829 or from \$0.66 to \$0.77 per square foot of land area. The subject's land assessment of \$32,322 or \$.077 per square foot of land area is supported by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and no reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: January 21, 2020



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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