



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

APPELLANT: William & Therese Bartunek
DOCKET NO.: 16-04405.001-R-1
PARCEL NO.: 14-22-302-060

The parties of record before the Property Tax Appeal Board are William and Therese Bartunek, the appellants; 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: \$28,388
IMPR.: \$129,125
TOTAL: \$157,513

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 with wood siding containing 2,619 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 400 square feet of building area. The property has a 13,415 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with two-story dwellings with wood siding that have either 2,276 or 2,492 square feet of living area. The dwellings were built in 1989 and 1991. Each home has an unfinished basement, central air conditioning, one fireplace and an attached garage with either 400 or 500 square feet of building area. These properties are located within the subject's neighborhood. The comparables have improvement assessments ranging from \$112,220 to

\$116,532 or from \$45.59 to \$51.20 per square foot of living area. The appellants stated on the appeal that consideration should be given to the location of the subject property adjacent to the Village of Lake Zurich sewage lift station. They stated that even though they have a large lot, they can't, "place a bench next to the sewer gas pipe that vents on the Villages drive." The appellants requested the subject's improvement assessment be reduced to \$119,000 or \$45.43 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,513. The subject property has an improvement assessment of \$129,125 or \$49.30 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings with wood siding ranging in size from 2,551 to 2,752 square feet of living area. The dwellings were built in 1989 and 1991. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached two-car garage with either 420 or 462 square feet of building area. The comparables are located in the subject's neighborhood. These properties have improvement assessments ranging from \$125,857 to \$137,050 or from \$49.27 to \$49.80 per square foot of living area.

A review of a copy of the subject's property record card submitted by the board of review indicated that in 2012 a 5% obsolescence factor was to be applied to the land.

The board of review requested the assessment be sustained.

Conclusion of Law

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

The record contains seven comparables submitted by the parties to support their respective positions. The comparables provided by the parties were similar to the subject in location, age, style and features; however, the Board gives most weight to appellants' comparable #3 and the board of review comparables as these properties were most similar to the subject dwelling in size. These five comparables have improvement assessments that range from \$45.59 to \$49.80 per square foot of living area. The subject's improvement assessment of \$49.30 per square foot of living area falls within the range established by the best comparables in this record. Additionally, when considering all seven comparables, the subject's improvement assessment is lower than all but two of the comparables on a square foot basis. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellants asserted that consideration should be given to the subject's location adjacent to Village of Lake Zurich sewage lift station. The Board finds; however, the appellants presented no market data to demonstrate the subject's assessment was excessive considering its location. Additionally, a notation on the subject's property record card states that a 5% obsolescence factor is to be applied to the subject's land. This negative adjustment may be due to the location of the subject property. A review of the land assessments of the comparables submitted by the parties disclosed the subject's land assessment of \$2.12 per square foot of land area is below all but one comparable on a square foot basis, indicating that some adjustment was made to account for location.

Based on this record the Board finds the assessment of the subject property as established by the board of review is correct.

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

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