



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

APPELLANT: Wladyslaw Lowkis
DOCKET NO.: 16-04442.001-R-1
PARCEL NO.: 13-01-101-002

The parties of record before the Property Tax Appeal Board are Wladyslaw Lowkis, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$46,996
IMPR.: \$160,040
TOTAL: \$207,036

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 one-story dwelling of brick construction with 3,030 square feet of living area. The dwelling was constructed in 1981. Features of the home include a full basement with finished area including a second kitchen, central air conditioning, three fireplaces and a 974 square foot attached garage. The property has an 87,798 square foot site and is located in Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located within approximately .37 of a mile from the subject property. The comparables were improved with a 1.25-story and two 1-story dwellings of brick or frame exterior construction. ranging in size from 2,704 to 3,442 square feet of living area. The dwellings were constructed from 1979 to 1984. Each comparable has a full or partial

basement with finished area, central air conditioning, two fireplaces and an attached garage ranging in size from 741 to 888 square feet of building area. The comparables have improvement assessments that range from \$127,859 to \$174,910 or from \$46.62 to \$50.82 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's building assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,101. The subject property has an improvement assessment of \$166,105 or \$54.82 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, two of which were utilized by the appellant, located within .776 of a mile from the subject. The board of review comparables #1 and #3 and the appellant's comparables #2 and #3 are the same properties. The comparables were improved with a 1.25-story and two 1-story dwellings of brick or brick and frame exterior construction ranging in size from 2,771 to 3,442 square feet of living area. The dwellings were built from 1983 to 1996. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 686 or 840 square feet of building area. The comparables have improvement assessments that range from \$152,253 to \$174,910 or from \$46.62 to \$59.59 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted four suggested equity comparables, two of which were utilized by both parties, for the Board's consideration. The Board gave less weight to board of review comparable #2 due to its newer age when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables which includes the parties' two common comparables. These three comparables are similar in location, dwelling size, design, age and features when compared to the subject. These comparables had improvement assessments that range from \$46.62 to \$50.82 per square foot of living area. The subject's improvement assessment of \$54.82 per square foot of living area falls above the best comparables in this record. The Board recognizes the subject has superior basement finish that includes a second kitchen and a superior number of fireplaces in contrast to the best comparables. Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment is 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: March 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

Wladyslaw Lowkis, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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