



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

APPELLANT: Jacek & Monika Kulas
DOCKET NO.: 16-04653.001-R-1
PARCEL NO.: 16-10-316-002

The parties of record before the Property Tax Appeal Board are Jacek & Monika Kulas, the appellants, 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 **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: \$66,373
IMPR.: \$50,282
TOTAL: \$116,655

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 one-story dwelling of brick exterior construction with 1,460 square feet of living area. The dwelling was constructed in 1954. Features of the home include a full basement with finished area, central air conditioning and a fireplace. The property has a 12,154 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located from .28 to .62 of a mile from the subject property. The comparables consist of one-story dwellings of brick or frame exterior construction ranging in size from 1,448 to 1,519 square feet of living area. The dwellings were constructed from 1956 to 1961. Each comparable has a basement, two of which have finished area, central air conditioning and one comparable has two fireplaces. The comparables each have a garage ranging in size from 242 to 572 square feet of building area and

one comparable has an 800 square foot in-ground swimming pool. The comparables have sites ranging in size from 8,658 to 13,984 square feet of land area. The comparables sold from August 2014 to January 2016 for prices ranging from \$280,000 to \$316,000 or from \$193.37 to \$217.33 per square foot of living area, including land. Based on this evidence, the appellants 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 \$116,655. The subject's assessment reflects a market value of \$351,794 or \$240.96 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 six comparable sales located from .197 to .70 of a mile from the subject property. The comparables were improved with one-story dwellings of brick or frame exterior construction ranging in size from 1,334 to 1,619 square feet of living area. The dwellings were constructed in 1954 or 1956. Each comparable has a basement with finished area, central air conditioning and four comparables have a fireplace. The comparables each have a garage ranging in size from 360 to 702 square feet of building area. The comparables have sites ranging in size from 11,628 to 14,849 square feet of land area. These properties sold from September 2014 to January 2016 for prices ranging from \$345,000 to \$475,000 or from \$233.11 to \$356.07 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 appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparable sales for the Board's consideration. The Board gave less weight to comparables #1 and #2 submitted by the appellants and board of review comparable #6 as their 2014 sales are somewhat dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date. Additionally, the Board gave less weight board of review comparable #5 due to its superior feature of an 800 square foot in-ground swimming pool when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparable #3 and board of review comparables #1, #2, #3 and #4. These five comparables are similar in location, size, design, age and some features. These comparables sold from July 2015 to January 2016 for prices ranging from \$316,000 to \$482,000 or from \$217.33 to \$317.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$351,794 or \$240.96 per square foot of living area, including land, which falls within the range of the best comparable sales in this record. Although the subject is inferior to the comparables due to its lack of a

garage, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence, the Board finds no 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

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