



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

APPELLANT: Katarzyna Kimczuk
DOCKET NO.: 17-01084.001-R-1
PARCEL NO.: 16-36-120-029

The parties of record before the Property Tax Appeal Board are Katarzyna Kimczuk, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$69,946
IMPR.: \$149,350
TOTAL: \$219,296

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 2017 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 stucco exterior construction with 3,519 square feet of living area. The dwelling was constructed in 1980. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 525 square foot garage. The property has a 10,948 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .69 of a mile of the subject. The comparables are described as two-story¹ dwellings of brick or wood siding exterior construction ranging in size from 3,336 to 4,781 square feet of living area. The dwellings were

¹ The appellant's grid analysis indicates comparable #3 as a one-story dwelling; however, the photographic evidence and sketch diagram submitted by the appellant depicts a two-story dwelling.

constructed from 1966 to 1978 on sites ranging in size from 11,347 to 17,404 square feet of building area. Comparable #4 has an effective age of 1979. Features of each comparable include a partial or a full basement, with four having finished area; central air conditioning; one fireplace and a garage ranging in size from 484 to 801 square feet of building area. The comparables sold from April 2016 to August 2017 for prices ranging from \$480,000 to \$707,500 or from \$123.82 to \$194.84 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,386. The subject's assessment reflects a market value of \$661,798 or \$188.06 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review argued appellant's sale #4 had damaged ceilings and walls at the time of sale and sold "as is". Listing sheet and interior photographs of this comparable were submitted as evidence.

In support of the subject's assessment, the board of review submitted information on seven comparable sales located within .71 of a mile of the subject. Board of review comparable #1 is the same property as appellant's comparable #2. The comparables are described as two-story dwellings of wood siding, stucco or brick and wood siding exterior construction ranging in size from 3,046 to 3,559 square feet of living area. The dwellings were constructed from 1931 to 1977. Comparable #3 has an effective age of 1983. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 483 or 598 square feet of building area. The properties are situated on sites ranging in size from 9,033 to 15,241 square feet of land area. The comparables sold from February 2015 to September 2017 for prices ranging from \$619,000 to \$900,000 or from \$194.84 to \$252.88 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted eleven comparable sales to support their respective positions, with one comparable common to both parties. The Board gave less weight to the appellant's comparables #1, #4 and #5. Comparable #1 lacks finished basement area, comparable #4 has a considerably larger dwelling size and comparable #4 has a dissimilar age when compared to the subject. The Board gave less weight to the board of review comparables #3, #5, #6 and #7. Comparables #3, #5 and #6 have dissimilar ages when compared to the

subject. Comparables #6 and #7 sold in February and September 2015, which were dated and less likely to be reflective of market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of the subject's market value to be the parties' common comparable, appellant's comparable #3 along with the board of review comparables #2 and #4. These comparables are similar to the subject in location, design, age and features. They sold from April 2016 to September 2017 for prices ranging from \$650,000 to \$757,500 or from \$185.02 to \$237.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$661,798 or \$188.06 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment appears to be supported. Based on this record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject was overvalued. Therefore, a reduction in the subject's assessment is not 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: April 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

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