



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

APPELLANT: Paul Podedworny
DOCKET NO.: 17-01211.001-R-1
PARCEL NO.: 10-27-405-001

The parties of record before the Property Tax Appeal Board are Paul Podedworny, 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: \$88,151
IMPR.: \$0
TOTAL: \$88,151

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 vacant land. The property site contains 88,862 square feet of land area and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same neighborhood as the subject. The comparables are vacant lakefront land parcels ranging in size from 81,035 to 176,433 square feet of land area. The comparables have land assessments ranging from \$57,590 to \$144,394 or from \$0.71 to \$0.87 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the land assessment for the subject of \$88,151 or \$0.99 per square foot of land area.

In response to the appellant's evidence, the board of review noted that appellant's comparable #1 is part of two parcels valued together as an assemblage. The board of review submitted Property Record Cards for both parcels disclosing the assessment of each.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables described as vacant lakefront lots located in the same neighborhood as the subject and within 0.95 of a mile from the subject. They range in size from 81,457 to 97,171 square feet of land area. The comparables have land assessments ranging from \$80,805 to \$96,394 or \$0.99 per square foot of land area. Based on this evidence the board of review asked for 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted land assessment information on eight equity comparables for the Board's consideration.¹ The Board gives less weight to appellant's comparables #2 and #3 based on their greater land size as compared to the subject. The Board gives more weight to the two parcels that make up the assemblage containing appellant's comparable #1, and also gives more weight to the board of review comparables, all of which are similar to the subject in size and location. These comparables have land assessments of \$0.71 or \$0.99 per square foot of land area. The subject's land assessment of \$0.99 per square foot of land area is supported by the best comparables in this record. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

¹ The board of review submitted Property Record Cards for PIN #10-34-103-001 and PIN #10-34-103-002, the two parcels that make up the assemblage which includes appellant's comparable #1. PIN #10-34-103-001 has a land assessment of \$0.99 per square foot of land area, and PIN #10-34-103-002 has a land assessment of \$.71 per square foot of land area.

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

AGENCY

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