



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

APPELLANT: Irena Adamiak
DOCKET NO.: 17-01685.001-R-1
PARCEL NO.: 06-21-204-035

The parties of record before the Property Tax Appeal Board are Irena Adamiak, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$48,764
IMPR.: \$28,946
TOTAL: \$77,710

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 1.0-story dwelling of brick exterior construction with 1,429 square feet of living area. The dwelling was constructed in 1967. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 483 square foot attached garage. The property has a 25,700 square foot lake front site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 2.12 miles of the subject property. The comparables have sites that range in size from 14,542 to 33,200 square feet of land area and are improved with two, 1.0-story and one, 1.5-story dwellings of brick or vinyl siding exterior construction that range in size from 1,668 to 2,018 square feet of living area. The homes were built from 1943 to 1955. Two comparables have crawl space foundations

and one comparable has a basement with finished area. Two comparables have central air condition and each comparable has one or two fireplaces. Each comparable has a garage ranging in size from 440 to 598 square feet of building area. The comparables sold in July 2016 or May 2017 for prices ranging from \$218,000 to \$340,000 or from \$108.03 to \$182.01 per square foot of living area, land included. The appellant also submitted copies of Multiple Listing Service sheets for comparable sales #1 and #2. Based on this evidence, the appellant requested the subject's assessment be reduced to \$69,657.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,710. The subject's assessment reflects a market value of \$234,419 or \$164.04 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 support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on four comparable sales located within approximately 0.74 of a mile from the subject property. The comparables have lake front sites that range in size from 4,955 to 164,063 square feet of land area and are improved with three, 1.0-story and one, 2.0-story dwellings of brick, wood or vinyl siding exterior construction that range in size from 1,140 to 2,160 square feet of living area. The homes were built from 1932 to 1963. Three comparables have crawl space foundations and one comparable has an unfinished basement. Two of the comparables have central air conditioning and two comparables have one fireplace. The comparables have one or two garages ranging in size from 242 to 740 square feet of building area. Comparable #1 has an attached and detached garage while comparable #2 has two detached garages. The comparables sold from December 2014 to October 2017 for prices ranging from \$175,000 to \$355,000 or from \$153.51 to \$208.94 per square foot of living area, land included.

The board of review also submitted a grid analysis of the appellant's comparables. It was noted comparables #1 and #3 are not situated on Round Lake and comparable #2 has a lake view but no lake frontage. Based on this evidence, the board of review requested the subject'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 parties submitted seven comparables for the Board's consideration. The Board gave less weight to appellant's comparable #1 and board of review's comparable #2 which differ in design, age and dwelling size when compared to the subject. Additionally, board of review comparable #2 has a significantly larger site size and a 2014 sale date which is too remote in time to be indicative of the subject' market value as of the January 1, 2017 assessment date. The

Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparables #1, #3 and #4 which are more similar to the subject in location, design and some features. Three of these four comparables have smaller site sizes when compared to the subject, two have crawl space foundations considered inferior to the subject's unfinished basement and one has a finished basement. These four comparables sold from July 2016 to October 2017 for prices ranging from \$175,000 to \$340,000 or from \$153.51 to \$208.94 per square foot of living area, including land. The most similar comparable in this record is the board of review comparable #1 which sold in September 2017 for \$285,000 or \$208.94 per square foot of living area, land included. The subject's assessment reflects a market value of \$234,419 or \$164.04 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject in site size, basement and garage area, the Board finds 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: August 18, 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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