



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

APPELLANT: Michael Kiewicz
DOCKET NO.: 17-01718.001-R-1
PARCEL NO.: 11-07-405-013

The parties of record before the Property Tax Appeal Board are Michael Kiewicz, 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: \$53,608
IMPR.: \$105,244
TOTAL: \$158,852

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 wood siding exterior construction with 2,334 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partial basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 13,097 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparable sales located within .27 of a mile from the subject. The comparable parcels range in size from 10,068 to 17,304 square feet of land area which each have been improved with a two-story dwelling of wood siding exterior construction. The homes were built from 1987 to 1990 and range in size from 2,353 to 2,589 square feet of living area. Each dwelling has a basement, one of which is partially finished, central air

conditioning, a fireplace and a garage of either 400 or 483 square feet of building area. The comparables sold from January 2016 to June 2017 for prices ranging from \$410,000 to \$540,000 or from \$158.36 to \$208.57 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$140,415.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,852. The subject's assessment reflects a market value of \$479,192 or \$205.31 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 information on four comparable sales located within .301 of a mile from the subject. Board of review comparables #1 and #4 are the same properties as appellant's comparables #6 and #3, respectively. The comparable parcels range in size from 10,068 to 13,199 square feet of land area which each have been improved with a two-story dwelling of wood siding exterior construction. The homes were built from 1987 to 1990 and range in size from 2,353 to 2,478 square feet of living area. Each dwelling has a basement, one of which is has finished area, central air conditioning, a fireplace and a garage of either 400 or 483 square feet of building area. The comparables sold from January 2016 to December 2017 for prices ranging from \$418,000 to \$542,500 or from \$168.68 to \$222.43 per square foot of living area, including land.

In addition, the board of review submitted a copy of the Multiple Listing Service (MLS) data sheet advertising the subject property for sale in June 2017 with an asking price of \$489,000. The document depicts that the property was on the market for a period of 60 days at which time the listing was cancelled. The listing also depicts that the subject dwelling has a basement recreation room.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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 a total of nine comparable sales, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #5 and #7 along with board of review comparable #2 as these three sales prices appear to be outliers on the high end of values of these otherwise similar comparable properties that are located in relatively close proximity to one another and to the subject. The Board has not considered the listing price as substantive evidence of the subject's

2017 estimated market value although it would potentially indicate the upper end of value given typical purchase negotiations.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #4 and #6 along with board of review comparable sales #1, #3 and #4, where there are two common properties. The comparables were similar to the subject in location, age, design, size and most features. These most similar comparables sold between January 2016 and December 2017 for prices ranging from \$410,000 to \$485,000 or from \$158.36 to \$206.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$479,192 or \$205.31 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be particularly well supported by the common comparable appellant's #6/board of review comparable #1. Based on this evidence, 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: September 15, 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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