



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

APPELLANT: Timothy Wujcik
DOCKET NO.: 17-02298.001-R-1
PARCEL NO.: 14-25-201-011

The parties of record before the Property Tax Appeal Board are Timothy Wujcik, 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: \$79,743
IMPR.: \$291,056
TOTAL: \$370,799

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 brick dwelling containing 5,664 square feet of living area. The home was constructed in 1928 but has an effective age of 1979 after being gutted and updated in 2009. Features of the home include an unfinished basement, central air conditioning, and four fireplaces. The dwelling has a 698-square foot attached garage along with four detached garages with a combined building area of 2,246 square feet, one of which features second story living area that includes heating, central air conditioning and a full bathroom. The home also features a 6,400-square foot inground swimming pool, a 221-square foot bathhouse and a 264-square foot utility shed. The dwelling is situated on a 225,780 square foot lot and is located in Long Grove, Ela Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located from .47 of a mile to 1.57 miles from the

subject, none of which has the same neighborhood code as the subject. The dwellings were built from 1978 to 1992 and consist of 2-story and 2-½-story brick or wood-sided single-family dwellings. The houses range in size from 5,144 to 5,591 square feet of living area and are situated on sites ranging in size from 42,806 to 114,998 square feet of land area, two of which are golf course lots. The dwellings each have a basement, four with finished area, central air conditioning, three to five fireplaces, and a garage containing 737 to 1,260 square feet of building area. Four comparables each feature a 512 to 779 square foot inground swimming pool. These five comparables sold from May 2015 to August 2016 for prices ranging from \$610,000 to \$1,005,000 or from \$111.62 to \$188.03 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$311,489.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$370,799. The subject's assessment reflects a market value of approximately \$1,118,549 or \$197.48 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 containing information on the subject and three comparable sales. The comparables are located from .538 of a mile to 1.404 miles from the subject, all of which have the same neighborhood code as the subject. The dwellings consist of 1-½-story and 2-story brick or wood-sided single-family dwellings situated on sites containing from 82,328 to 128,253 square feet of land area, one of which is a lakefront property. Comparables #2 and #3 were built in 1988 and 1989. Comparable #1 was built in 1968 but has an effective age of 1987. The homes range in size from 4,379 to 6,162 square feet of living area. The comparables each have an unfinished basement, central air conditioning, two to five fireplaces, and a garage ranging in size from 611 to 1,092 square feet of building area. Comparable #1 has a 648 square foot inground swimming pool. Comparable #2 has an 1,148 square foot inground swimming pool, a 120-square foot gazebo and a 2,200-square foot sport court. The comparables sold from August 2015 to November 2016 for prices ranging from \$1,000,000 to \$1,487,500 or from \$228.36 to \$241.40 per square foot of living area, including land. 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables, all of which are located in a different neighborhood than the subject and all of which vary from the subject in lot size and/or basement finish. Moreover, comparables #3, #4 and #5 sold in 2015 which is too remote in time to the January 1, 2017 assessment date at issue

to be reflective of the subject's market value as of that date. The Board also gave less weight to board of review comparables #3 as its 2015 is also dated relative to the January 1, 2017 assessment date at issue.

The Board finds that the remaining two comparables, being board of review comparables #1 and #2, while having varying degrees of similarity to the subject, were the best comparables submitted in the record. These comparables sold in March or November 2016 for \$1,000,000 and \$1,487,500 or \$228.36 and \$241.40 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$1,118,549 or \$197.48 per square foot of living area, land included. After considering adjustments to the comparables for any differences from the subject which features a 6,400 square foot inground swimming pool, five garages, one of which has finished area, a bathhouse, and a 225,780-square foot lot, the Board finds the subject's assessed value appears to be supported and no reduction in the subject's assessment is warranted.

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: October 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Timothy Wujcik, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085