



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

APPELLANT: Maciej Potoczak
DOCKET NO.: 17-02374.001-R-1
PARCEL NO.: 14-01-204-006

The parties of record before the Property Tax Appeal Board are Maciej Potoczak, 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: \$33,279
IMPR.: \$88,333
TOTAL: \$121,612

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 2,347 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached 572 square foot garage. The property has a 41,176 square foot site and is located in Mundelein, Ela 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 from .03 of a mile to 1.74-miles from the subject. Two comparables and the subject share the same neighborhood code assigned by the assessor. The comparable parcels range in size from 40,064 to 52,024 square feet of land area which have been each improved with a two-story dwelling of brick or wood siding exterior construction. The dwellings were built between 1979 and 1990 and range in size

from 2,550 to 2,725 square feet of living area. Features include basements, one of which according to a Multiple Listing Service (MLS) data sheet submitted by the appellant depicts a finished basement. The homes have central air conditioning, a fireplace and a garage ranging in size from 462 to 824 square feet of building area. The comparables sold between February 2016 and January 2017 for prices ranging from \$295,000 to \$402,500 or from \$108.26 to \$157.84 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reduction to \$105,604, reflecting a market value of \$316,844 or \$135.00 per square foot of living area, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,612. The subject's assessment reflects a market value of \$366,854 or \$156.31 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 five comparable sales¹ located within .67 of a mile of the subject. Two comparables and the subject share the same neighborhood code assigned by the assessor. The comparable parcels range in size from 7,524 to 108,900 square feet of land area which have been each improved with either a one-story or a two-story dwelling of wood siding exterior construction. The dwellings were built between 1978 and 1990 and range in size from 2,101 to 2,690 square feet of living area. Features include basements, three of which have finished areas. The homes have central air conditioning and a garage ranging in size from 420 to 1,548 square feet of building area. Four of the comparables feature one to three fireplaces. The comparables sold between January 2016 and August 2017 for prices ranging from \$365,000 to \$499,900 or from \$152.08 to \$185.84 per square foot of living area, including land.

Based on this 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 suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 through #5; comparable #1 is a dissimilar one-story dwelling as

¹ The comparables were presented across two grid analyses; for ease of reference, the Property Tax Appeal Board has re-numbered the comparable presented on the second grid as comparable #5.

compared to the subject's two-story design and comparables #3, #4 and #5 each differ substantially from the subject in lot size.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sale #1. These most similar comparables sold between January 2016 and January 2017 for prices ranging from \$295,000 to \$450,000 or from \$108.26 to \$170.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$366,854 or \$156.31 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject property, 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: June 16, 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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