



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

APPELLANT: John Centnarowicz
DOCKET NO.: 17-02608.001-R-1
PARCEL NO.: 01-36-401-061

The parties of record before the Property Tax Appeal Board are John Centnarowicz, 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 a reduction 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: \$ 17,247
IMPR.: \$ 84,713
TOTAL: \$101,960

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 with 2,587 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement with finished area, central air conditioning, a fireplace and an attached 400 square foot garage. The property has a 6,970 square foot site and is located in Lake Villa, Lake Villa 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 in close proximity to the subject. The comparables consist of two-story dwellings of wood siding exterior. The homes were each built in 2006 and range in size from 2,379 to 2,836 square feet of living area. Each home features a full or partial basement, one of which has finished area based upon the appellant's reliance for comparable #3 of descriptive information from a Multiple Listing Service

(MLS) data sheet. The dwellings also each have central air conditioning, a fireplace and an attached garage ranging in size from 404 to 779 square feet of building area. Based upon the MLS data for sale #3, the appellant also contends this dwelling features a patio and a hot tub. The comparables sold from May 2015 to March 2017 for prices ranging from \$285,000 to \$325,000 or from \$107.55 to \$128.31 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment that would reflect a market value of \$305,911 or \$118.25 per square foot of living area, including land, 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 \$106,289. The subject's assessment reflects a market value of \$322,259 or \$124.57 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 in close proximity to the subject and where board of review comparables #1 and #4 are the same properties as appellant's comparables #3 and #2, respectively. The two newly presented comparables #2 and #3 consist of two-story¹ dwellings of wood siding exterior construction. The homes were built in 2004 and 2002, respectively and contain 2,110 and 2,290 square feet of living area, respectively. The dwellings feature a basement with finished area, central air conditioning, one and two fireplaces, respectively, and a 400 or 441 square foot garage. The comparables sold from July 2014 to June 2017 for prices ranging from \$271,000 to \$325,000 or from \$119.80 to \$139.74 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales, with two common comparable presented by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3/board of review comparable #1 and board of review comparable #2 as these three properties sold in 2014 and 2015, dates more remote in time than other sales in the record and which are less likely to be indicative of the subject's estimated market value as of January 1, 2017.

¹ Board of review comparable #3 in the grid analysis fails to identify a story height, but the accompanying photograph and property record card with schematic confirm this as a two-story dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2/board of review comparable sale #4 and board of review comparable #3. The properties are similar to the subject in location, age, design, exterior construction, size, foundation and most features. These three most similar comparables sold between September 2016 and June 2017 for prices ranging from \$285,000 to \$320,000 or from \$107.55 to \$139.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$322,259 or \$124.57 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and appears to be slightly excessive when considering adjustments to the comparables for the differences in age, size and/or features when compared to the subject. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: 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

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

APPELLANT

John Centnarowicz, 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