



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

APPELLANT: Anthony & Amy Luczkiw
DOCKET NO.: 17-02750.001-R-1
PARCEL NO.: 14-10-311-001

The parties of record before the Property Tax Appeal Board are Anthony & Amy Luczkiw, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$33,052
IMPR.: \$129,508
TOTAL: \$162,560

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 3,534 square feet of living area. The dwelling was constructed in 1980. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 797 square foot garage. The property has a 41,306 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 1.62 miles from the subject property. The comparables have sites ranging in size from 42,472 and 49,763 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,323 to 3,689 square feet of living area. The homes were built in 1988 or 1989. Each comparable has an unfinished basement, central air conditioning, one

fireplace and an attached garage ranging in size from 713 to 1,008 square feet of building area. The comparables sold from August 2015 to February 2017 for prices ranging from \$396,100 to \$440,000 or from \$115.21 to \$132.41 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$142,911.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,560. The subject's assessment reflects a market value of \$490,377 or \$138.76 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 eight comparable sales located within 0.983 of a mile from the subject property. The comparables have sites that range in size from 39,751 to 74,781 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,134 to 3,899 square feet of living area. The homes were built from 1987 to 1990. Each comparable has a basement, three with finished area¹; central air conditioning; one or two fireplaces and garages that range in size from 625 to 1,256 square feet of building area. The comparables sold from July 2016 to May 2018 for prices ranging from \$489,000 to \$670,000 or from \$147.08 to \$195.91 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and board of review comparable #4 which have sale dates in 2015 or 2018 and are less likely to be indicative of fair market value as of the subject's January 1, 2017 assessment date. The Board gives less weight to the board of review's comparables #1, #2 and #8 due to finished basement area which is considered superior to the subject's unfinished basement. Board of review comparable #7 is also given little weight due to its larger site size as compared to the subject's site. The Board finds the best evidence of market value to be appellants' comparable sales #1 and #3 and board of review comparable sales #3, #5 and #6 which are similar to the subject in site size, dwelling size, design, unfinished basement and features. These most similar comparables sold from August 2016 to March 2017 for prices ranging from \$396,100 to \$670,000 or from \$116.33 to \$195.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,377 or \$138.76 per square foot of living area, including land, which falls within the range established by the best

¹ Finished basement area was obtained from property record cards submitted by the board of review.

comparable sales in this record. 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: May 26, 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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